

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF FLORIDA  
MIAMI DIVISION

CASE NO. 02-20108-CIV-UNGARO-BENAGES

MAGISTRATE JUDGE BROWN

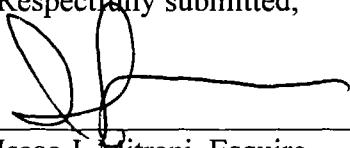
VAN ECK EMERGING MARKETS OPPORTUNITY )  
FUND, L.P., A DELAWARE LIMITED PARTNERSHIP, )  
Plaintiff, )  
v. )  
REPUBLIC OF NICARAGUA, )  
Defendant. )

**PLAINTIFF'S NOTICE OF FILING**

Plaintiff Van Eck Emerging Markets Opportunity Fund, L.P. ("Van Eck") hereby files the following pleadings in support of its Motion and Memorandum of Law in Support of Plaintiff's Motion for Issuance of a Writ of Garnishment after Judgment:

1. Certification of Judgment for Registration in Another District; and
2. Judgment.

Respectfully submitted,

  
Isaac J. Mitrani, Esquire  
Florida Bar No. 348538  
Mitrani, Rynor, Adamsky & Macaulay, P.A.  
2200 SunTrust International Center  
One Southeast Third Avenue  
Miami, Florida 33131  
(305) 358-0050  
*Attorneys for Plaintiff*  
*Van Eck Emerging Markets*  
*Opportunity Fund, L.P.*



# United States District Court

SOUTHERN

DISTRICT OF

NEW YORK

VAN ECK EMERGING MARKETS  
OPPORTUNITY FUND, L.P.,  
Plaintiff,

v.

THE REPUBLIC OF NICARAGUA,  
Defendant.

## CERTIFICATION OF JUDGMENT FOR REGISTRATION IN ANOTHER DISTRICT

Case Number: 00 Civ. 5756 (WHP)

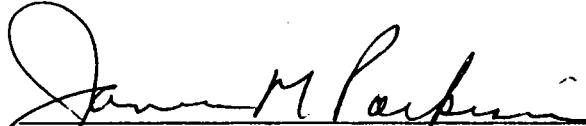
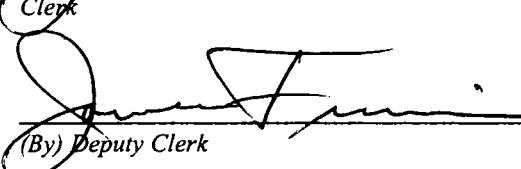
I, James M. Parkison, Clerk of this United States District

Court certify that the attached judgment is a true and correct copy of the original judgment entered in  
this action on April 16, 2001, as it appears in the records of this court, and that  
*Date*

\* no notice of appeal from this judgment has been filed, and no motion of any kind listed in Rule  
4(a) of the Federal Rules of Appellate Procedure has been filed.

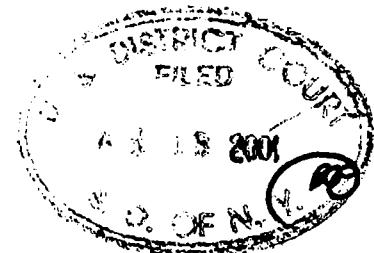
IN TESTIMONY WHEREOF, I sign my name and affix the seal of this Court on

11/20/02  
*Date*

  
Clerk  
  
(By) Deputy Clerk

*case closed*

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK



VAN ECK EMERGING MARKETS  
OPPORTUNITY FUND, L.P.,

**DOC # 18**

Plaintiff,

v.

00 Civ. 5756 (WHP)

THE REPUBLIC OF NICARAGUA,

**JUDGMENT**

Defendant.

# 01,0713

X

This action came on for summary judgment before the Court, Honorable William H. Pauley III, District Judge, presiding, and the issues having been duly heard, and the plaintiff Van Eck Emerging Markets Opportunity Fund, L.P. having appeared by its attorney, and the defendant The Republic of Nicaragua having appeared by its attorney, and after due deliberation by the Court, a decision having been duly rendered by its Order, dated January 18, 2001, awarding summary judgment in favor of plaintiff Van Eck Emerging Markets Opportunity Fund, L.P. against defendant The Republic of Nicaragua.

It is ORDERED AND ADJUDGED that plaintiff's motion for summary judgment is granted;

It is ORDERED AND ADJUDGED that plaintiff Van Eck Emerging Markets Opportunity Fund, L.P. recover of defendant The Republic of Nicaragua the sum of \$62,474,973.60; and

MICROFILM  
APR 16 2001 -9:00 AM

It is ORDERED AND ADJUDGED that plaintiff Van Eck Emerging Markets Opportunity Fund, L.P. recover of defendant The Republic of Nicaragua the additional sum of \$45,483.52 for its reasonable attorney fees, costs and disbursements in this action.

Dated at New York, NY, this 10<sup>th</sup> day of April, 2001.

William H Pauley III  
William H. Pauley III, District Judge

JM  
Clerk of Court  
AS!  
PL  
Deputy Clerk

THIS DOCUMENT WAS ENTERED  
ON THE DOCKET ON 4.16.01

CERTIFIED  
JAMES M. PARKISON

CERTIFIED  
JAMES M. PARKISON

imprisonment for both convictions. Additionally, the petition states that on or about December, 1999, defendant was charged with aggravated battery, aggravated kidnaping and simple battery, which charges were pending. A warrant for defendant's arrest for violation of supervised release conditions was issued by this Court on July 27, 2000.

5. On February 14<sup>th</sup>, the undersigned inquired of the Probation Office and learned that the Officer who signed the petition was no longer with the office but the case was reassigned to Probation Officer Frank Will. Officer Will provided the undersigned with an internal memo explaining the facts and status of this case, which is attached as Exhibit "B." The memo explains that on January 7, 1997, defendant was indeed released to INS custody as he alleges in his motion. However, defendant's motion omits the fact that in December of 1998, defendant escaped from INS custody and on February 10, 1999, in Louisiana, defendant was involved in a high speed car chase to evade apprehension by the police, during which he drove his car toward a police car in an effort to injure or kill the police officer. As a result of that incident, on September 13, 1999, defendant was convicted of two counts of attempted first degree murder and possession of a controlled substance with intent to distribute. On January 6, 2000, defendant was sentenced to 55 years imprisonment for these convictions. In December, 1999, while in custody and awaiting sentencing on his convictions, defendant participated in a hostage-taking incident at the prison where defendant and other inmates held a number of prison guards hostage. After a number of days, the hostage situation was terminated and defendant charged with aggravated battery, aggravated kidnaping and simple battery. Those charges are pending trial. Defendant is presently in the custody of the Louisiana Department of Corrections.

6. Defendant has not been arrested and brought to appear before this Court for his violations

of supervised release because of the pending charges and his incarceration in the Louisiana prison. After the resolution of the pending charges, Defendant could request that this Court issue a writ to have him transferred to this jurisdiction for the purpose of facing his charges for violating his supervised release conditions.

7. Although the undersigned AUSA has not yet had the opportunity to review the underlying file and uncover all of the facts of this case, it appears that defendant's motion to quash has several inaccuracies. First, defendant claims that he has been in custody with INS since his release from prison on January 7, 1997. As stated above, defendant escaped from INS custody in December of 1998 and because of his arrest and conviction for the crimes mentioned above, defendant is in custody and awaiting trial with the state authorities in Louisiana.

8. Second, defendant's claim that "the guidelines for the violation that prompted this Court to issue an arrest warrant, requires a guideline sentence that is substantially less than the period of time that has expired" incorrectly assumes that the sentence for his violation would have begun to run when his supervised release period began. See para. 4 of defendant's motion. Obviously, defendant could not have been convicted and sentenced for a violation that had not yet occurred. Defendant's conviction for the violation of supervised release could only have occurred after the issuance of the arrest warrant on July 27, 2000, less than two years ago. Under §7B1.4 of the Sentencing Guidelines, defendant faces the following guideline ranges for the supervised release violations for which he has been charged:

Criminal History Category

	I	II	III	IV	V	VI
Grade A	12-18	15-21	18-24	24-30	30-37	33-41

Without the benefit of reviewing the underlying file, defendant's criminal history is uncertain. Additionally, defendant faces an upward departure of the sentencing range on at least one ground. Pursuant to Application Note 4 of §7B1.4, this Court may depart upward because defendant's original sentence of 47 months imprisonment was the result of a downward departure for substantial assistance. Accordingly, contrary to defendant's claim, defendant faces a potential term of imprisonment for his violations of supervised release that has not expired since the issuance of the arrest warrant.

9. Finally, upon a cursory review of the known facts in this case, it appears that defendant has not established any legal right to quash the detainer but rather, the more appropriate course would be to request an issuance of a writ by this Court to transfer defendant to this jurisdiction to decide the violation of supervised release charges.

10. Accordingly, for all of the above reasons, the government respectfully requests that defendant's motion should not be granted by default for the government's failure to timely respond. Additionally, the government requests a continuance of time for compiling the file and preparing a response to defendant's motion. The government's delay was the result of a clerical error in this office which has been remedied in short order, and should not impede this Court's resolution of the merits of defendant's motion. The government's motion is not filed as a dilatory tactic or to the unfair prejudice of the defendant. Defendant presents new issues in this case and the government is entitled to sufficient time to revive a closed file and prepare the record and the government's response.

WHEREFORE, the government respectfully requests an enlargement of time up to March 1, 2002 for filing a response to defendant's motion to quash detainer.

Respectfully submitted,

GUY A. LEWIS  
UNITED STATES ATTORNEY

By:

MARY V. KING  
ASSISTANT UNITED STATES ATTORNEY  
FLA. BAR NO. 0793991  
99 N.E. 4th Street, 7th floor  
Miami, Florida 33132  
(305) 961-9418 (Ofc)  
(305) 536-7213 (fax)

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing was mailed this 15 day of February, 2002 to Alan S. Ross, Esq., 2250 S.W. 3<sup>rd</sup> Avenue, 4<sup>th</sup> Floor, Miami, Florida 33129.

MARY V. KING  
ASSISTANT UNITED STATES ATTORNEY

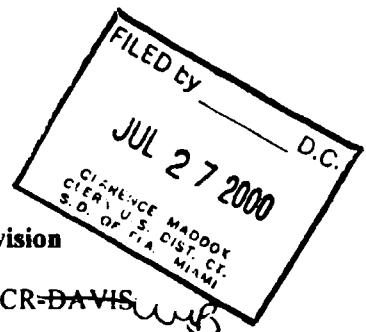
PROB 12C  
(SD/FL 9/96)

SD/FL PACTS No. 36505

# United States District Court

for

SOUTHERN DISTRICT OF FLORIDA



## Petition for Warrant or Summons for Offender Under Supervision

Name of Offender: Roberto Villar

Case Number: 93-419-CR-DAVIS

Name of Sentencing Judicial Officer: The Honorable Edward B. Davis, U.S. District Judge

Date of Original Sentence: April 18, 1994

Original Offense: Conspiracy to Possess with Intent to Distribute Cocaine, Title 21, USC, Section 846  
(Count 3)

Original Sentence: 75 months BOP, 5 years Supervised Release with special condition for drug/alcohol abuse treatment and \$50.00 assessment. On August 7, 1994, sentence reduced to 47 months BOP with credit for time served from September 10, 1993

Type of Supervision: Inactive Supervised Release Date Supervision Commenced: 01/07/1997

Assistant U.S. Attorney:  
William Pearson

Defense Attorney:  
Allan Ross

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## PETITIONING THE COURT

- To issue a warrant  
 To issue a summons

The probation officer believes that the offender has violated the following condition(s) of supervision:

<u>Violation Number</u>	<u>Nature of Noncompliance</u>
-------------------------	--------------------------------

- I. Violation of Mandatory Condition, by failing to refrain from violation of the law. On or about February 10, 1999 in Cameron Parish, Louisiana, the supervised releasee was arrested by Cameron Parish Sheriff's Office and charged with two counts of Attempted First Degree Murder, Possession of Controlled Dangerous Substance with Intent to Distribute, Possession of Drug Paraphernalia, Aggravated Flight from an Officer, Resisting an Officer, Reckless Operation, two counts of Running a Red Light, Running with No Head Lights, and No Driver's License. On September 13, 1999, the supervised releasee was convicted of one count of Attempted First Degree Murder and one count of Possession of Controlled Dangerous with Intent to Distribute. On January 6, 2000, on the conviction for Attempted First Degree Murder, the supervised releasee was sentenced to a 40 year term of imprisonment. On the charge of Possession of a Controlled Dangerous Substance with Intent to Distribute, the supervised releasee was sentenced to a 15 year term of imprisonment to run consecutively to the aforementioned sentence, for a total of 55 years imprisonment. Sentence imposed by the 38<sup>th</sup> Judicial District Court, Cameron Parish,

EXHIBIT "A"

PROB 12C  
(SD/FL 9/96)

SD/FL PACTS No. 36505

**Louisiana. Case numbers 92572 and 92488.**

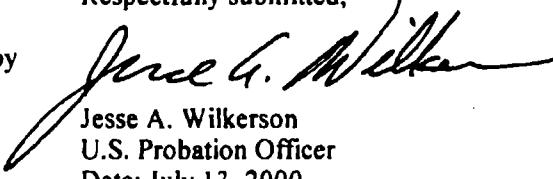
**II. Violation of Mandatory Condition, by failing to refrain from violation of the law. On or about December 1999, in St. Martin Parish, Louisiana, the supervised releasee was charged with Aggravated Battery, Aggravated Kidnapping and Simple Battery. These charges are pending.**

U.S. Probation Officer Recommendation:

- The term of supervision should be revoked.  
 extended for \_ years, for a total term of \_ years.  
 The conditions of supervision should be modified as follows:

Respectfully submitted,

by

  
Jesse A. Wilkerson  
U.S. Probation Officer

Date: July 13, 2000

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THE COURT ORDERS:

- No Action  
 The Issuance of a Warrant  
 The Issuance of a Summons  
 Submit a Request for Modifying the Conditions or Term of Supervision

  
Signature of Judicial Officer  
7/24/2000

Date

10/10/02  
**United States Government  
MEMORANDUM**

**DATE:** July 13, 2000

**FROM:** Jesse A. Wilkerson  
U.S. Probation Officer  
Miami, Florida  
(305) 412-2320

**SUBJECT:** Roberto Villar  
Docket No. 93-419-CR-DAVIS  
SD/FL PACTS No. 36505

**TO:** To Be Assigned

**VIOLATION OF SUPERVISED RELEASE AND REQUEST FOR WARRANT**

**I. Compliance With Supervision Conditions**

On January 7, 1997, Mr. Villar was released from the imprisonment portion of his sentence and turned over to INS custody. In December 1998, Mr. Villar escaped from an INS halfway house in Lake Charles, Louisiana. On February 10, 1999 in Cameron Parish, Louisiana, Mr. Villar became involved in a high speed automobile pursuit in his attempt to evade apprehension by police. During this hot pursuit incident, Mr. Villar intentionally drove his vehicle toward a police vehicle in an effort to cause serious bodily injury or even death to the police officer in that vehicle. Mr. Villar was later arrested and charged with numerous crimes, the most serious charges being two counts of Attempted First Degree Murder, and Possession of a Controlled Dangerous Substance with Intent to Distribute. On September 13, 1999, in the 38<sup>th</sup> Judicial District Court, Cameron Parish, Louisiana, Mr. Villar was convicted of the aforementioned charges. On January 6, 2000, Mr. Villar was sentenced to a total of 55 years imprisonment on those charges.

Mr. Villar while in State of Louisiana custody in St Martin Parish Jail, in December 1999, while awaiting sentencing on the above charges, participated in a hostage taking incident wherein Mr. Villar and other inmates took a number of jail guards hostage. The hostage situation lasted a number of days and was subsequently terminated. Mr. Villar was charged with Aggravated Battery, Aggravated Kidnaping and Simple Battery. These charges are pending trial.

**II Characteristics**

Mr. Villar remains in custody of the Louisiana Department of Corrections. Mr. Villar has not had any contact with this office subsequent to his federal sentencing.

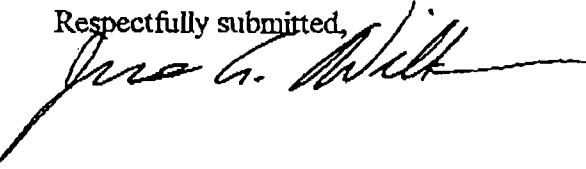
EXHIBIT "B"

July 13, 2000  
Page 2

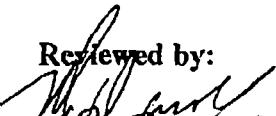
**RE: Villar, Roberto**

In view of the violations reported herein, it is respectfully recommended that a warrant be issued for the arrest of Mr. Villar. If Your Honor is in agreement, please sign the attached Petition.

Respectfully submitted,



Reviewed by:



Martin Carroll, Supervising  
U.S. Probation Officer

CASE NO. 92-6832-CIV-UNGARO-BENAGES

7. The amount that I seek authorization to return to the IRS is \$1,026,833.97.

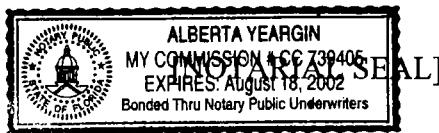
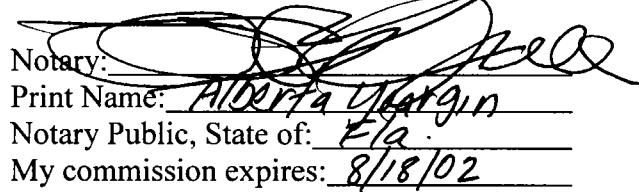
The information used to derive that amount is set forth by the accompanying motion and by Exhibit "C," a schedule of Receipts and Disbursements and Interest Income and Profit and Loss Statements for the period May 1998 through December 2001.



FRANK SCRUGGS

STATE OF FLORIDA )  
                        )  
COUNTY OF BROWARD ) SS:  
                        )

The foregoing instrument was acknowledged before me this 15<sup>th</sup> day of February, 2002, by Frank Scruggs. He personally appeared before me, is personally known to me, and did/did not take an oath or produced a Florida driver's license as identification.

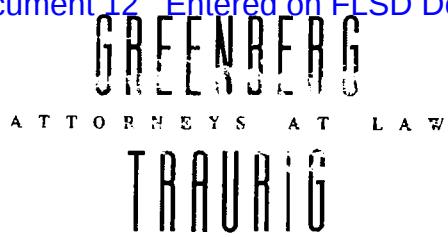



Notary:  
Print Name: Alberta Yeargin  
Notary Public, State of: FLA.  
My commission expires: 8/18/02

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**EXHIBIT "A"**

**December 26, 2001 and June 5, 1998 Invoices of Greenberg Traurig**



Invoice No.: 828678  
 File No. : 23842.010100  
 Bill Date : December 26, 2001

Frank Scruggs, as Receiver  
 Greenberg Traurig  
 Suite 1500  
 515 East Las Olas Blvd.  
 Ft. Lauderdale, Florida 33301

### INVOICE

Re: Frank Scruggs, Esq. as Receiver v Trinity Fin. Group, Inc., Carrington Fin. Corp. et al 97-793

Legal Services through December 18, 2001:

Total Fees: \$ 144,392.85

Expenses:

Delivery	45.00
Deposition/Court Reports	524.46
Facsimile Charges	813.00
Federal Express Charges	348.27
Filing Fees	1,904.68
Information & Research	1,764.17
Local Travel	18.25
Messenger Services	224.25
Off-site Printing Charges	126.28
Photocopy Charges	1,977.45
Postage	147.78
Professional & Legal	4,122.00
Service Company Charges	1,303.03
Special Clerical Services	100.92
Subpoenas	15.00
Telephone Expenses	180.67

Total Expenses: \$ 13,615.21

Current Invoice: \$ 158,008.06

FPS:WFY  
 Tax ID: 59-1270754



Invoice No.: 828678  
File No. : 23842.010100

Previous Balance (see attached statement): \$ 8,616.78

**Total Amount Due:** \$ 166,624.84

FPS:WFY  
Tax ID: 59-1270754

515 EAST LAS OLAS BOULEVARD SUITE 1500 FORT LAUDERDALE, FLORIDA 33301 954-765-0500 FAX 954-765-1477  
MIAMI NEW YORK WASHINGTON, D.C. LOS ANGELES CHICAGO BOSTON PHOENIX DENVER ATLANTA TYSONS CORNER  
PHILADELPHIA WILMINGTON ORLANDO TALLAHASSEE WEST PALM BEACH BOCA RATON FORT LAUDERDALE SAO PAULO



Invoice No.: 828678  
 File No. : 23842.010100

**Account Statement**

Date	Invoice #	Fees Due	Expenses Due	Other Due	Total Due
06/05/98	497961	8,616.78	0.00	0.00	8,616.78
Totals:		\$ 8,616.78	\$ 0.00	\$ 0.00	\$ 8,616.78

FPS:WFY  
 Tax ID: 59-1270754

515 EAST LAS OLAS BOULEVARD SUITE 1500 FORT LAUDERDALE, FLORIDA 33301 954-765-0500 FAX 954-765-1477  
 MIAMI NEW YORK WASHINGTON, D.C. LOS ANGELES CHICAGO BOSTON PHOENIX DENVER ATLANTA TYSONS CORNER  
 PHILADELPHIA WILMINGTON ORLANDO TALLAHASSEE WEST PALM BEACH BOCA RATON FORT LAUDERDALE SAO PAULO

Invoice No : 829478  
 Re: Frank Scruggs, Esq. as Receiver v Trinity Fin. Group, Inc , Carrington Fin. Corp. et al #7-793  
 Mater No.: 23842.010100

Page 1

Description of Professional Services Rendered:

DATE	TIMEKEEPER	DESCRIPTION	HOURS	AMOUNT
02/26/99	Hilarie Bass	Call judicial clerk-Ana; conference with F. Scruggs	0.50	175.00
02/26/99	Catherine A. Maus	Case/Documents Administration: meeting with Kroll Associates representatives.	2.00	460.00
02/26/99	Frank Scruggs	Respond to inquiries regarding status; prepare response to Wuensch filing; preparation of filing with the court.	1.80	585.00
03/01/99	Catherine A. Maus	Case/Documents Administration: reviewed receiver's response to Def. Wuensch's limited response to court; discussed edits with F. Scruggs	0.50	115.00
03/01/99	Frank Scruggs	Draft, revise, and edit response to Wuensch filing; respond to inquiry from and confer with Kroll (investigators); discussion with Catherine Maus regarding filing; prepare fax to Hilarie Bass and Catherine Maus.	10.50	3412.50
03/02/99	Hilarie Bass	Review and revise draft response, exhibits and letter to De Maria	1.50	525.00
03/02/99	Suzan E. Prince	Locate documents for Kroll Associates; call to Suntrust Bank re: bank statements, go to Suntrust Bank to pick up bank statements; locate documents for Arthur Andersen, tax rereturns, case management	1.60	184.00
03/02/99	Frank Scruggs	Respond to inquiry from Arthur Andersen; editing of response to Wuensch's Limited Statement; prepare to make additional filings in response to January 22, 1999, Order; follow up with Hilarie Bass.	1.40	455.00
03/03/99	Frank Scruggs	Investigative matters; review filing.	0.50	162.50
03/04/99	Suzan E. Prince	Pay handy Storage bill; telephone conference with Phoebe Cooper, CFC investor client regarding status of case; telephone conference with Merrill Lynch regarding 401K account; review invoices and billing memos, case management.	1.60	184.00
03/05/99	Hilarie Bass	Review article and office conference with C. Maus	0.20	70.00
03/05/99	Catherine A. Maus	Telephone: attempted to schedule telephone conference call between CFTC and Receiver.	0.10	23.00
03/05/99	Suzan E. Prince	Prepare breakdown of fees by Timekeeper and Activity, prepare charts depicting same	3.70	425.50
03/07/99	Suzan E. Prince	Prepare itemization of legal fees for Motion for Professional Fees	3.50	402.50
03/07/99	Frank Scruggs	Preparation of fee application; investigative matters regarding asset recovery.	2.50	812.50
03/08/99	Hilarie Bass	Review notice of appeal; reply to response to Motion to amend order; motion to expedite appeal	0.50	175.00
03/08/99	Suzan E. Prince	Continue to work on Motion For Professional Fees	1.80	207.00
03/08/99	Frank Scruggs	Investigative issues.	0.30	97.50
03/09/99	Hilarie Bass	Office conference with E. Scherker re: appellate issues; e-mail C. Maus and F. Scruggs	0.40	140.00
03/09/99	Suzan E. Prince	Complete motion/Affidavit for Attorney's fees, case management	2.10	241.50

Invoice No.: 828678 Page 2  
 Re: Frank Scruggs, Esq. as Receiver v Trinity Fin. Group, Inc., Carrington Fin. Corp. et al 97-793  
 Matter No.: 23842.010100

Description of Professional Services Rendered

03/09/99	Frank Scruggs	Review e-mail regarding filing by Wuensch; edit motion, affidavit, and fee application.	1.00	325.00
03/11/99	Catherine A. Maus	CASE/DOCUMENT ADMINISTRATION: reviewed Court's Order and Amended Order Accepting in Part and Rejecting in Part Receiver's Report and Recommendation. Reviewed Defendant's Reply to Receiver's Reply to Defendant's Limited Response. Reviewed filed relating to K & K Investors, Inc.	1.80	414.00
03/12/99	Catherine A. Maus	Case/Documents Administration: research correspondence file for information; discussed status of case with Frank Scruggs; telephone conversation with D.C. Page.	0.70	161.00
03/17/99	Catherine A. Maus	Case/Documents Administration: left message for Peter Haas.	0.10	23.00
03/18/99	Suzan E. Prince	Prepare Receiver's Motion for Award of Professional Fees to Kapilla & Co.; telephone conference with Kapilla & Co. to determine amount due; case management	1.70	195.50
03/19/99	Catherine A. Maus	Left message for Peter Haas, CFTC; reviewed Defendant's Declarations I & II; researched file for information regarding assets.	1.50	345.00
03/19/99	Suzan E. Prince	Review of Kapila & Co. invoice for Motion For Professional Fees	0.20	23.00
03/22/99	Hilarie Bass	Office conference with E. Scherker re: position on motion to consolidate	0.20	70.00
03/22/99	Suzan E. Prince	Left Message with Edel Cruz at Arthur Andersen regarding Tax return documents and Merrill Lynch questionnaire	0.10	11.50
03/22/99	Elliot H. Scherker	review motion to consolidate	0.30	97.50
03/23/99	Hilarie Bass	review court order	0.10	35.00
03/25/99	Suzan E. Prince	Telephone call to Edel Cruz regarding tax forms and Merrill Lynch correspondence; fax questionnaire to Edel Cruz; draft letter to Edel Cruz; work on obtaining documentation for filing of 1998 corporate tax return; meeting with Natacha at Suntrust Bank; case management	5.40	621.00
03/29/99	Hilarie Bass	call F. Scruggs re: order on fees	0.20	70.00
03/29/99	Suzan E. Prince	Receipt and review of fax from Marc Wuensch's personal accountant; telephone conference with Arthur Andersen regarding same, and Carrington 401K bond; Case management, organization	1.10	126.50
03/29/99	Frank Scruggs	Review order and follow up on status of investigation.	0.40	130.00
03/30/99	Hilarie Bass	review notice of appeal; conference with F. Scruggs	0.30	105.00
03/30/99	Catherine A. Maus	Met with Frank Scruggs and reviewed status of issues; set up conference call with CFTC for next week.	0.70	161.00

Invoice No.: 828678 Page 3  
 Re: Frank Scruggs, Esq. vs Rebecka L. Trinity Fin. Group, Inc., Carringtons Fin. Corp. et al 97-193  
 Matter No.: 23842.010100

Description of Professional Services Rendered

03/30/99	Suzan E. Prince	Review entire correspondence file; locate correspondence pertaining to 401K plan and form 5500 to determine status of 1998 filing; telephone conference with Arthur Andersen regarding letter from Marc Wuensch's accountant regarding his personal tax return; continue to gather documents for Arthur Andersen for use in filing 1998 corporate return; send tax information to Arthur Andersen; case management	5.20	598.00
03/30/99	Frank Scruggs	Review status of responses to tax and investigative issues; respond to inquiry from CFTC; respond to inquiry from Hilarie Bass; review appellate filing and initiate inquiry; review 401k issue.	2.20	715.00
03/31/99	Frank Scruggs	Review correspondence from DeMaria to 11th Circuit and related attachments; follow up regarding conference call with CFTC; administrative matters.	0.50	162.50
04/01/99	Suzan E. Prince	Telephone conference with Arthur Andersen regarding letter from Mark Wuensch's accountant; telephone conference with Kapilla & Co., Regarding same; fax copy of Motion for Authorization of Payment of Professional Fees to Kapila & Co.	0.70	80.50
04/05/99	Catherine A. Maus	Conference call with CFTC regarding status of case and agenda; telephone call to D.C. Page, Kroll Assoc.	0.90	207.00
04/05/99	Suzan E. Prince	Review correspondence; telephone calls to Arthur Anderson and Kapila & Co. regarding 1998 tax returns; meet with Mrs. H. Kolesky regarding roll-over of the 401k account; telephone call to Merrill Lynch regarding 401k account; case management review district court orders; legal research; begin draft of jurisdictional response; telephone conversation with N. Page at CFTC	2.40	276.00
04/05/99	Elliot H. Scherker	begin draft of jurisdictional response; telephone conversation with N. Paige at CFTC	4.20	1365.00
04/05/99	Elliot H. Scherker	begin draft of jurisdictional response; telephone conversation with N. Paige at CFTC	1.03	334.75
04/05/99	Frank Scruggs	Prepare for conference call; call to CFTC; follow up regarding appellate issues; conference call with David Reed and Peter Haas; call to D.C. Paige regarding investigative issues; return call to investigator.	1.60	520.00
04/06/99	Suzan E. Prince	Telephone conversation with ex-employee regarding closing of 401k account; telephone calls to and from Merrill Lynch regarding same; telephone calls to and from Arthur Andersen regarding same; receipt and review of invoice from Arthur Andersen , review Court Order on 3/9/99; receipt and review of fax from Kapila & Co. regarding letter from Marc Wuensch's accountant; telephone calls to and from Kapila & Co. regarding same; draft letter to Marc Wuensch's accountant; 2nd telephone conversation with Kapila & Co. regarding Carrington's 1998 corporate tax return	4.50	517.50

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 Re: Frank Scruggs, Esq. as Receiver v. Trinity Bank Group, Inc., Carrington Fin. Corp. et al. 91-793  
 Matter No.: 23842.010100

Description of Professional Services Rendered

04/06/99	Elliot H. Scherker	review draft of CFTC's response; continue drafting jurisdictional response	2.30	747.50
04/06/99	Frank Scruggs	Receive briefing from investigator regarding status of inquiries; directions to Maus regarding follow up; respond to inquiries; administrative issues regarding accounting firms.	1.40	455.00
04/07/99	Suzan E. Prince	Case management; research for 1998 corporate tax return	6.10	701.50
04/07/99	Elliot H. Scherker	revise and edit jurisdictional response; prepare response and exhibits for filing	1.30	422.50
04/07/99	Frank Scruggs	Review inquiries from accountants and respond.	0.50	162.50
04/08/99	Suzan E. Prince	Continue to work on obtaining information for 1998 corporate return; case management	4.80	552.00
04/08/99	Frank Scruggs	Review employees request regarding account roll over.	0.30	97.50
04/09/99	Suzan E. Prince	Case management	0.60	69.00
04/09/99	Frank Scruggs	Prepare correspondence to Paul Bodin; prepare for discussion with CFTC.	0.40	130.00
04/10/99	Hilarie Bass	review A. Andersen letter; appeal issues	0.30	105.00
04/12/99	Suzan E. Prince	research and locate documents for 1998 corporate returns, research and locate information for Kroll & Associates; correspond with Arthur Andersen regarding Form 5500, filing of 1997 W2's, telephone call from ex-employee regarding payment of salary; case management	4.20	483.00
04/12/99	Frank Scruggs	Follow up regarding accounting issues; receive inquiry from CFTC; instructions regarding follow up on investigative issues.	1.50	487.50
04/13/99	Catherine A. Maus	Fact Investigation/Development -- reviewed file for information relating to Merrill Lynch 5500 form.	0.70	161.00
04/13/99	Suzan E. Prince	Case management; telephone conferences with Arthur Andersen regarding Form 5500 filing, W2 filing; Telephone conference with Art Thomas regarding \$642,000.00 collection item; telephone conference with Merrill Lynch regarding Form 5500 filing	4.20	483.00
04/13/99	Frank Scruggs	Response (via Maus) to CFTC inquiry; further investigative efforts.	0.80	260.00
04/14/99	Catherine A. Maus	DOCUMENT/FILE MANAGEMENT -- reviewed Social Security letter regarding Carrington W-2 filings; left message for Maria Yip regarding same; reviewed IRS Form 5500 correspondence; reviewed S. Prince letter to IRS regarding same; spoke to Kroll associate Mauricio regarding investigative strategy; reviewed files for employee information for investigative strategy.	2.00	460.00

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 Re: Frank Scruggs, Esq. as Receiver v. Trinity Fin. Group, Inc., Carrington Corp. et al. Case No. 91-790  
 Matter No.: 23842.010100

Description of Professional Services Rendered

04/14/99	Suzan E. Prince	Continue to work on investigation regarding Form 5500 and W2 filing; confer with Sherry at Kapila & Co. regarding 1998 corporate filing; draft letter to IRS re: penalty for late filing of Form 5500; receipt and review of fax from Art Thomas at Milliken and Michaels re: \$642,000.00 collection matter; telephone conference with Kroll Associates regarding ss #'s Carrington employees; case management	5.20	598.00
04/14/99	Frank Scruggs	Review order; follow up for companion orders.	0.40	130.00
04/15/99	Paralegal Clerk	Docket report in Carrington case	0.40	26.00
04/15/99	Catherine A. Maus	DOCUMENT/FILE MANAGEMENT -- research files for asset information for Kroll; discussed SSA filing with S. Prince; discussed SSA filing with M. Yip; telephone conversation with Mauricio & Alina Schettino of Kroll; review asset information in files.	3.00	690.00
04/15/99	Suzan E. Prince	Case management	1.80	207.00
04/15/99	Frank Scruggs	Follow up on investigative matters.	0.60	195.00
04/16/99	Catherine A. Maus	Fact Investigation/Development -- reviewed file regarding assets.	2.00	460.00
04/19/99	Catherine A. Maus	DOCUMENT/FILE MANAGEMENT -- prepared responses to customers; reviewed pleadings file for history of litigation.	2.00	460.00
04/19/99	Suzan E. Prince	File management	1.10	126.50
04/20/99	Catherine A. Maus	OTHER CASE ASSESSMENT, DEVELOPMENT AND ADMINISTRATION -- telephone conversation with Dade County Finance Department regarding final notice for 1997 - 1998 taxes.	0.50	115.00
04/20/99	Suzan E. Prince	Telephone conversation with Arthur Andersen regarding Social Security Administration Questionnaire; review of State of Florida Intangible Tax Return; Case management	2.30	264.50
04/21/99	Catherine A. Maus	DOCUMENT/FILE MANAGEMENT -- telephone conversation with Ruthie Harris, Dade County Tax Collector's Office, regarding 1997 tangible property taxes; sent message to F. Scruggs about same.	0.20	46.00
04/21/99	Suzan E. Prince	Case administration, management	0.60	69.00
04/22/99	Catherine A. Maus	OTHER DISCOVERY -- spoke to Ruthie Harris at Dade County Tax Collector's Office; researched file in preparation for response to claimant on disgorgement; drafted letter to claimant; telephone conversation with Ilina Schettino regarding investigation; telephone conversation with D.C. Page regarding investigation; requested subpoenas from S. Prince relative to investigation into assets.	2.00	460.00

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 Re: Frank Scruggs, Esq. as Receiver v. Trinity Fin. Group, Inc., Carrington Fin. Corp. et al. 97-743  
 Matter No.: 23842.010100

Description of Professional Services Rendered

04/22/99	Suzan E. Prince	Telephone conference with Arthur Andersen regarding Prudential Securities Accounts; review files to locate Subpoenas, Court Orders; telephone conference with Kroll Associates; file management ANALYSIS/STRATEGY -- review fax from D. C. Page; telephone conversation with Page.	2.10	241.50
04/23/99	Catherine A. Maus		0.50	115.00
04/23/99	Suzan E. Prince	Telephone conference with Kroll Associates regarding Prudential Securities accounts, Barnett account; prepare Subpoena and notice for Subpoena to Prudential Securities; locate Court Order and fax to Alina Schettino at Kroll Associates; case management	2.50	287.50
04/26/99	Catherine A. Maus	DOCUMENTS/CONSULTANTS -- telephone conversation with D.C. Page.	0.20	46.00
04/26/99	Frank Scruggs	Review correspondence; further investigative matters; edit responses to letters.	1.00	325.00
04/27/99	Catherine A. Maus	ANALYSIS/STRATEGY -- review fax from D.C. Page; requested subpoena; revised subpoena language; telephone conversation with Page; attention to pending matters.	2.00	460.00
04/27/99	Suzan E. Prince	Prepare Subpoenas and Notices of Subpoena to Prudential Securities and U.S. Custom Service; prepare draft of letter to Prudential Securities and U.S. custom Service; case management	4.30	494.50
04/27/99	Frank Scruggs	Edit correspondence; review documents.	0.60	195.00
04/28/99	Catherine A. Maus	Fact Investigation/Development -- telephone conversation with D.C. Page; reviewed fax from Page.	0.60	138.00
04/28/99	Suzan E. Prince	Receipt and review of correspondence; telephone call to Kapila & Co. regarding Florida Intangible tax; case management	1.10	126.50
04/28/99	Frank Scruggs	Investigative issues, including response to inquiries; review intangible tax advice and respond.	0.50	162.50
04/29/99	Catherine A. Maus	DOCUMENTS/CONSULTANTS --telephone conversation with D.C. Page.	0.20	46.00
04/29/99	Suzan E. Prince	Revision of second subpoena and Notice of Subpoena to Prudential Securities; draft letter and fax to U.S. Customs; draft letter and fax to IRS	1.40	161.00
04/30/99	Catherine A. Maus	DOCUMENT/FILE MANAGEMENT -- spoke to Ms. Silverman, IRS.	0.20	46.00
05/03/99	Frank Scruggs	Review Wuensch filing and e-mail message from Hilarie Bass and respond to e-mail; respond to inquiry regarding Dade County intangible taxes.	1.00	325.00
05/04/99	Hilarie Bass	review supplemental disclosure by Wuensch; review jurisdictional response	0.70	245.00
05/04/99	Catherine A. Maus	DOCUMENTS/CONSULTANTS -- telephone conversation with D.C. Page regarding IRS and DOJ requests.	0.20	46.00
05/04/99	Suzan E. Prince	Send fax to Gloria Marshall, U.S. Customs Service at correct fax number	0.30	34.50
05/04/99	Frank Scruggs	Review correspondence.	0.30	97.50

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 Re: Frank Scruggs, Esq. as Receiver v Trinity Fin. Corp., Inc., Carrington Fin. Corp. et al 97-295  
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Description of Professional Services Rendered

05/06/99	Catherine A. Maus	ENFORCEMENT -- reviewed letter from defendant's counsel regarding check and IRS refund; relayed information to F. Scruggs.	0.50	115.00
05/06/99	Suzan E. Prince	Left message with Edel Cruz at Arthur Andersen regarding IRS Form 941	0.10	11.50
05/07/99	Suzan E. Prince	Work on Employee Wage claim; telephone calls to ADP regarding preparation of payroll checks; telephone calls to Merrill Lynch regarding employees still enrolled in 401k plan; telephone call to Arthur Andersen regarding promissory notes; prepare check to GT for fees and costs; case administration	3.50	402.50
05/10/99	Hilarie Bass	Review Wuench letter; memo from F. Scruggs	0.20	70.00
05/10/99	Suzan E. Prince	Telephone conference with Julie Conklin at Merill Lynch regarding 401k plan; receipt and review of Prudential Securities statements produced pursuant to Subpoena; send same to Kroll Associates; Telephone calls to Pilar Rodriguez at ADP regarding employees payroll; telephone conference with Monica Ludwig at Merrill Lynch regarding Invoice for quarterly charges	2.20	253.00
05/11/99	Catherine A. Maus	ANALYSIS/STRATEGY -- telephone conversation with Carrington customer, Mr. Peterson, regarding status of receivership.	0.10	23.00
05/11/99	Suzan E. Prince	Telephone conversation with Pillar at ADP regarding processing employee payroll; prepare check and letter to Dade County Tax Collector's office; prepare check to Iron mountain; prepare check to Handy Storage	1.70	195.50
05/12/99	Suzan E. Prince	Case management	0.90	103.50
05/14/99	Suzan E. Prince	Case management; transfer funds from money market to checking account	1.70	195.50
05/17/99	Hilarie Bass	Review 11th circuit order	0.20	70.00
05/17/99	Catherine A. Maus	Fact Investigation/Development -- reviewed message from Peter Haas, CFTC, regarding document production; request to Sue Prince to locate documents; telephone conversation with Peter Haas about documents.	0.30	69.00
05/17/99	Suzan E. Prince	Review file to locate correspondence and pleadings referring to off-shore accounts of M. Wuensch	2.70	310.50
05/17/99	Elliot H. Scherker	Review 11th Circuit order re jurisdictional responses; E-mail correspondence with N. Page re responses	0.30	97.50
05/18/99	Suzan E. Prince	Telephone conference with Carrington client regarding status of Receivership; telephone conference with Kroll & Associates regarding documents subpoenaed from prudential Securities	0.50	57.50
05/19/99	Suzan E. Prince	Walk to Suntrust Bank, transfer funds from Money Market account to checking account; pay CFC bills; receipt and review of invoice from Kapila & Co.	1.10	126.50
05/19/99	Frank Scruggs	Respond to inquiries regarding accounting and payroll issues.	1.00	325.00

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 Re: Frank Scuggs, Esq. as Receiver v. Trinity Fin. Group, Inc., Carrington Fin. Corp. et al.  
 Matter No.: 23842.010100

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Description of Professional Services Rendered

05/20/99	Suzan E. Prince	Work on disbursement chart; consult with Sheldon Polish regarding employees' payroll; leave message for Edel Cruz at Arthur Andersen regarding Form 941	1.30	149.50
05/21/99	Suzan E. Prince	Case administration; pay Receivership bills; telephone conference with Edel Cruz at Arthur Andersen regarding 941 Form, employee payroll; mail 941 Form with transmittal letter to Edel Cruz at Arthur Adersen; telephone conference with Maria Yip at Arthur Andersen regarding promissory notes signed by Carrington employees; Locate Court Order Authorizing payment of professional fees to Kapila & Co.; draft check to Kapila & Co. for payment of professional fees	2.70	310.50
05/21/99	Frank Scuggs	Investigative matters.	2.00	650.00
05/24/99	Suzan E. Prince	Organize files; case management	1.00	115.00
05/25/99	Catherine A. Maus	Written Motions and Submissions -- receive and review CFTC draft motion on asset recovery; request email with document.	0.30	69.00
05/25/99	Frank Scuggs	Review draft of motion	1.00	325.00
05/26/99	Catherine A. Maus	ANALYSIS/STRATEGY -- telephone conversation with Peter Haas and David Reed regarding discovery issues; strategy discussion with F. Scuggs; attention to correspondence.	1.00	230.00
05/26/99	Suzan E. Prince	Review files; locate amended tax return for 1995; locate correspondence regarding M. Wuensch's travel/employment; fax to peter Haas at CFTC	1.80	207.00
05/26/99	Frank Scuggs	Review draft; prepare for discussion with CFTC representatives.	1.00	325.00
05/27/99	Suzan E. Prince	Case management; calls to Arthur Andersen	1.20	138.00
05/27/99	Frank Scuggs	Review draft	1.00	325.00
05/28/99	Suzan E. Prince	File review to find employee W4's; calls to ADP to locate employee W4's; calls to Arthur Anderson	2.60	299.00
05/28/99	Suzan E. Prince	Case management; work on employee payroll	0.50	57.50
06/01/99	Catherine A. Maus	ENFORCEMENT -- left message for Peter Haas, CFTC; attention to CFTC's and Receiver's joint motion.	0.20	46.00
06/01/99	Suzan E. Prince	Leave message for Edel Cruz at Arthur Andersen	0.10	11.50
06/01/99	Frank Scuggs	Revview draft of motion; confer with Maus regaridng status and strategy.	1.00	325.00
06/02/99	Catherine A. Maus	ENFORCEMENT -- telephone call to Customs concerning public records request; telephone conversation with Peter Haas, CFTC, regarding motion.	0.75	172.50
06/02/99	Suzan E. Prince	Case management; administration; file review	2.50	287.50
06/03/99	Catherine A. Maus	ENFORCEMENT -- draft proposed order on CFTC & Receiver motion; preparation of motion for filing; research issue of receiver powers relative to employee promissory notes.	1.50	345.00
06/03/99	Suzan E. Prince	File review; work on employee payroll matters; review of Bank Statements; case management	2.60	299.00
06/04/99	Suzan E. Prince	Continue to work on employee payroll; file review; case management	1.10	126.50

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 Matter No.: 23842.010100

Description of Professional Services Rendered

06/07/99	Hilarie Bass	Review motion to take discovery	0.20	70.00
06/07/99	Suzan E. Prince	Receipt and review of Suntrust Bank statements; telephone call to Suntrust Bank regarding service charges on checking account; telephone conference with Ruthie Harris at Dade County Tax Collector's Office regarding waiver of 1998 personal property tax	0.90	103.50
06/09/99	Suzan E. Prince	Case management; draft check request for reimbursement to Receivership from Trust Account	1.10	126.50
06/10/99	Suzan E. Prince	Case management; pay bills; work on check disbursement list	2.70	310.50
06/11/99	Catherine A. Maus	Fact Investigation/Development -- telephone conversation with consultant D.C. Page regarding status of investigation; review letter received from Dept. of Treasury; prepare fax to Page transmitting letter; telephone conversation with Michael Anderson, Treasury official; research set-off issue. Work on employee payroll; case administration; file management	3.00	690.00
06/11/99	Suzan E. Prince		4.30	494.50
06/11/99	Frank Scruggs	Review e-mails and respond; follow up on disbursement for employees	1.40	455.00
06/14/99	Catherine A. Maus	ENFORCEMENT -- research of setoff issue; draft letter to former employees Shaktman, Dabro and Farber regarding promissory notes.	3.00	690.00
06/14/99	Suzan E. Prince	Go to SunTrust Bank and deposit check into Money Market Account; telephone conference with Edel Cruz at Arthur Andersen regarding employee payroll	1.10	126.50
06/14/99	Frank Scruggs	Seek additional information regarding use of accountant to perform payroll functions.	0.50	162.50
06/15/99	Suzan E. Prince	Telephone conference with Edel Cruz at Arthur Andersen; telephone conference with Alan Freeman regarding employee payroll; review files, pull documents and fax to Alan Freeman; second telephone conference with Alan Freeman; case management	3.20	368.00
06/15/99	Frank Scruggs	Respond to inquiry about use of accountant to perform payroll functions; respond to inquiry from CFTC regarding document review .	0.70	227.50
06/16/99	Catherine A. Maus	ENFORCEMENT -- review message from Customs regarding document request; draft letter for F. Scruggs to Customs.	0.80	184.00
06/17/99	Catherine A. Maus	ENFORCEMENT -- reviewed fax from D. C. Page; spoke to IRS official concerning our records request; telephone conversation with D.C. Page.	0.70	161.00
06/17/99	Suzan E. Prince	Draft letter to Ms. Joanne Wiegand at IRS regarding disclosure of Marc Wuensh/Carrington Financial Corp.'s assets; telephone conference with Marc Freeman regarding employee payroll; leave message with Edel Cruz at Arthur Andersen; file review with regard to inventory for CFTC audit	2.50	287.50

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 Re: Frank Scruggs, Esquire Receiver v. Barry Autotrack, Inc., Carrington Corp., et al. Case No. 02-1083  
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Description of Professional Services Rendered

06/18/99	Suzan E. Prince	Receipt and review of request for Barnett Bank information from Kroll Associates; file review to determine method of account information request; work on request for account information from Barnett Bank	2.80	322.00
06/18/99	Frank Scruggs	Review message regarding status of investigation.	0.40	130.00
06/21/99	Hilarie Bass	Review Wuensch response to motion re: execution.	0.20	70.00
06/21/99	Suzan E. Prince	Telephone conference with Marc Freeman regarding employee payroll; Autotrack searches to locate correct addresses of Carrington Employees; request for information Barnett Bank; case management	4.80	552.00
06/22/99	Catherine A. Maus	Fact Investigation/Development -- telephone conversation with Michael Andersen, Customs. Relay information to Andersen.	0.20	46.00
06/22/99	Suzan E. Prince	Telephone calls to NationsBank to determine where to direct Request for Wuensch records; review of Barnett Bank records in Receivership's possession; complete Request for banking records to Barnett/NationsBank; case management; file organization	4.70	540.50
06/23/99	Catherine A. Maus	Written Motions and Submissions -- telephone conversation with Peter Haas; review order from 11th Circuit; review defendant's response to CFTC & Receiver's motion to conduct financial discovery.	1.50	345.00
06/23/99	Suzan E. Prince	Case administration; file management;	2.10	241.50
06/23/99	Frank Scruggs	Review 11th Circuit order; confer with Catherine Maus.	0.50	162.50
06/24/99	Suzan E. Prince	Locate inventory of boxes in preparation for B. Agnew from visit	1.10	126.50
06/25/99	Catherine A. Maus	POST TRIAL MOTIONS AND SUBMISSIONS -- review proposed reply to defendant's response to CFTC and Receiver motion for financial discovery; review IRS notice of disallowance of refund; draft letter transmitting same to Scott Albertson; meet with Frank Scruggs.	1.50	345.00
06/25/99	Suzan E. Prince	Telephone calls to and from Edel Cruz at Arthur Andersen regarding inventory, Arthur Andersen's invoices; file review; telephone conference with Marc Freeman regarding status of employee payroll	1.10	126.50
06/28/99	Catherine A. Maus	ENFORCEMENT -- telephone conference calls with Scott Albertson & Tom Cryer, Arthur Andersen; review IRS documents; meet with Bob Agnew, CFTC, review Order denying CFTC & Receiver motion to conduct financial discovery.	1.50	345.00
06/28/99	Suzan E. Prince	Meet with Mr. Agnew from CFTC; file review; receipt and review of employee payroll summary from Marc Freeman; case management	2.10	241.50
06/28/99	Frank Scruggs	Review status of IRS refund issue and plan strategy for follow up regarding asset retrieval, investigation, and court orders.	1.00	325.00

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Description of Professional Services Rendered

06/28/99	Frank Scruggs	Review inquiry from CFTC and respond; discuss with Peter Haas of CFTC and Catherine Maus re strategy and next filing.	0.50	162.50
06/29/99	Catherine A. Maus	ENFORCEMENT -- review 11th Circuit Order; review asset information; telephone call from former Carrington employees; draft letter to former employees.	4.00	920.00
06/29/99	Suzan E. Prince	Case management; assist Mr. Agnew from CFTC	1.50	172.50
06/29/99	Frank Scruggs	Review memoranda and respond.	0.40	130.00
06/30/99	Catherine A. Maus	DOCUMENT/FILE MANAGEMENT -- revised form letter to employees; memo to F. Scruggs regarding IRS and 11th Circuit issues; meeting with CFTC representative Bob Agnew; review K & K property information; review asset information.	2.40	552.00
06/30/99	Suzan E. Prince	Locate documents for Mr. Bob Agnew from CFTC; file review regarding Jerri Wuensch's Revocable Living Trust	2.30	264.50
07/01/99	Catherine A. Maus	DOCUMENT/FILE MANAGEMENT -- review records with Sue Prince and Bob Agnew; request information from S. Prince; telephone conversations with Michael Anderson; review letter from Dept. of Treasury to Receiver; meet with F. Scruggs; research Privacy Act and Trade Secrets Act.	4.00	920.00
07/01/99	Suzan E. Prince	Locate documents for Mr. Agnew from CFTC; review bank statements from CFC; calls to Debra at NationsBank main office and Carolyn at Ft. Lauderdale branch office regarding obtaining information on Carrington Financial Corporation's bank statements;	3.70	425.50
07/01/99	Frank Scruggs	Review correspondence from Customs; provide directions regarding response.	0.40	130.00
07/02/99	Catherine A. Maus	DOCUMENT/FILE MANAGEMENT -- telephone conversation with Scott Albertson, Arthur Andersen; discussions with F. Scruggs regarding amended refunds.	0.20	46.00
07/02/99	Suzan E. Prince	Calls to Fran at NationsBank regarding Carrington Financial Bank Statements; call to Iron Mountain regarding pick up of boxes and order box containing M. Sharpe's desk contents; call to Handy Storage regarding rental payment; draft Check to Handy Storage and have delivered by Sunshine Messenger Service; call to Julie Conklin at Merrill Lynch regarding closing of 401K account; call to IRS regarding subpoena of tax returns	2.80	322.00
07/03/99	Suzan E. Prince	Drive to Handy Storage in Pembroke Pines, FL; examine contents of file drawers	2.00	230.00
07/06/99	Catherine A. Maus	DOCUMENT/FILE MANAGEMENT -- meet with Sue Prince concerning employee and documentation issues.	0.10	23.00
07/06/99	Suzan E. Prince	Draft Subpoena, notice of subpoena to IRS	0.80	92.00

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 Re: Frank Scruggs, Esq., as Receiver v. Trinity Fin. Corp., Inc., Carrington Corp., et al 02/19/93  
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Description of Professional Services Rendered

07/07/99	Hilarie Bass	Conference call with F. Scruggs & J. Feltman	0.40	140.00
07/07/99	Catherine A. Maus	ANALYSIS/STRATEGY -- telephone conference call with Arthur Andersen & counsel for Receiver; review letter from Wuensch's counsel; draft letter in response to same.	1.50	345.00
07/07/99	Suzan E. Prince	Examination of boxes from storage looking for personal possessions belonging to Michele Sharpe, Carrington employee; calls to IRS regarding subpoenas, on hold for 40 minutes	1.70	195.50
07/07/99	Frank Scruggs	Review correspondence from opposing counsel; review file in preparation for discussion with Jim Feltman, et al and Hilarie Bass, et al; participate in strategy session.	2.00	650.00
07/08/99	Catherine A. Maus	DOCUMENT/FILE MANAGEMENT -- follow-up on conference call of day before; draft letter to Michael Anderson, U.S. Customs; review letter from counsel for Wuensch; discuss same with F. Scruggs.	1.50	345.00
07/08/99	Suzan E. Prince	Case management	0.40	46.00
07/09/99	Catherine A. Maus	Fact Investigation/Development -- telephone conversation with Customs attorney Craig Moses; attention to pending IRS issues and discovery issues.	1.75	402.50
07/09/99	Suzan E. Prince	Continue to try to contact IRS regarding subpoenas; prepare letter to disclosure office regarding tax returns; research Internal Revenue Code regarding obtaining tax returns; case management	2.20	253.00
07/09/99	Frank Scruggs	Respond to inquiries regarding customs documents; receive inquiry from Carrington customer.	0.40	130.00
07/12/99	Catherine A. Maus	ANALYSIS/STRATEGY -- respond to request for information from F. Scruggs; meet with Sue Prince regarding pending Carrington issues; meet with D.C. Page regarding investigation.	2.00	460.00
07/12/99	Suzan E. Prince	Case management; telephone calls to IRS regarding subpoena	1.10	126.50
07/12/99	Frank Scruggs	Meeting with investigator; review memorandum.	0.50	162.50
07/13/99	Catherine A. Maus	DOCUMENT/FILE MANAGEMENT -- conference call with F. Scruggs and Peter Haas; draft letter to counsel for Wuensch; review letter to Carrington employee.	1.10	253.00
07/13/99	Suzan E. Prince	Draft letter to Michele Sharpe regarding search of box from storage; letter to IRS in Ogden Utah regarding obtaining Marc and Jerri Wuensch's tax returns; call to Joan Weigand at IRS In Detroit, Michigan regarding the status of the request for records dated 6/17	1.60	184.00
07/13/99	Frank Scruggs	Review inquiry from CFTC and respond; discuss with Peter Haas of CFTC and Catherine Maus re strategy and next filing.	0.50	162.50
07/16/99	Suzan E. Prince	Telephone conversations with Carrie Morgan and Phoebe Cooper, Carrington clients regarding status of case	0.60	69.00

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 Re: Frank Scruggs, Esq.,as Receiver v. Trinity Fin. Group, Inc., Carrington Fin. Corp., et al. 9-793  
 Matter No.: 23842.010100

Description of Professional Services Rendered

07/16/99	Frank Scruggs	Respond to inquiry from customer.	0.40	130.00
07/19/99	Suzan E. Prince	Autotrack search for Ohio corporations	0.80	92.00
07/22/99	Suzan E. Prince	Meeting with Carolyn at NationsBank regarding Carrington checks	1.50	172.50
07/23/99	Suzan E. Prince	Telephone conference with Nancy Hoadley at NationsBank Legal Research Department regarding Barnett Bank account numbers; fax info to Ms. Hoadley	0.90	103.50
07/23/99	Frank Scruggs	Review correspondence from Joseph DeMaria and prepare message to Maus.	0.40	130.00
07/26/99	Catherine A. Maus	Fact Investigation/Development -- review letter from Wuensch counsel; respond to F. Scruggs inquiry regarding same communication; receive and review document production from IRS; send inquiry to F. Scruggs regarding same.	2.00	460.00
07/28/99	Suzan E. Prince	Case management; administration	0.50	57.50
07/29/99	Catherine A. Maus	Fact Investigation/Development -- draft letter to Peter Haas transmitting IRS financial information relating to defendant.	0.20	46.00
07/30/99	Suzan E. Prince	Case administration, management	1.20	138.00
08/09/99	Suzan E. Prince	File organization; case management	1.30	149.50
08/10/99	Catherine A. Maus	DOCUMENT/FILE MANAGEMENT -- confer w/F. Scruggs regarding pending matters, investigation and supplemental report by Receiver; meet with S. Prince regarding follow-up issues; draft letter to Def.'s counsel; respond to message from P. Haas, CFTC.	1.50	345.00
08/10/99	Suzan E. Prince	Review documents received from IRS and prepare chart; file review; case management	5.60	644.00
08/10/99	Frank Scruggs	Plan strategy and discussion with Maus regarding IRS issues and request for supplemental filing and investigative issues.	0.60	195.00
08/11/99	Suzan E. Prince	Continue to work on chart of cash transactions; review files	3.70	425.50
08/11/99	Frank Scruggs	Edit bio and press release; STA reunion committee.	1.00	325.00
08/12/99	Catherine A. Maus	ANALYSIS/STRATEGY -- telephone call to David Reed, CFTC.	0.10	23.00
08/12/99	Suzan E. Prince	Leave message with Nancy Hoadley at NationsBank regarding prior requests; reconcile CFC bank statements with IRS cash withdrawal report; case management	3.60	414.00
08/13/99	Suzan E. Prince	Telephone conference with Julie Conklin at Merrill Lynch regarding IRS form 5500; draft letter to CFC 401(k) participants regarding closing of account; continue to reconcile copies of CFC checks to IRS cash withdrawal report; draft transmittal letter to Arthur Andersen regarding IRS form 5500.	3.20	368.00
08/16/99	Suzan E. Prince	Telephone Call to Nancy Hoadley at NationsBank regarding records request; file management	0.70	80.50
08/16/99	Frank Scruggs	Plan strategy; confer with Maus regarding inquiry of CFTC.	0.60	195.00

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 Re: Frank Scruggs, Esq. as Receiver v. Trinity Fin. Group, Inc.; Carrington Fin. Corp. et al 93-793  
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Description of Professional Services Rendered

08/17/99	Catherine A. Maus	ENFORCEMENT -- telephone conversation with David Reed, CFTC, relating to Plaintiffs' proposed supplemental report; relay information to F. Scruggs; update D. Reed on Scruggs reaction.	0.70	161.00
08/17/99	Frank Scruggs	Review notes regarding position of CFTC regarding filings with the Court.	0.30	97.50
08/18/99	Suzan E. Prince	Preparation of chart showing CFC account activity, cash withdrawals, and deposits into Wuensch's personal checking account	3.20	368.00
08/19/99	Suzan E. Prince	Continue to work on chart reflecting various financial activities of Wuensch/Carrington	2.50	287.50
08/20/99	Suzan E. Prince	Case management; pay bills	1.10	126.50
08/23/99	Frank Scruggs	Respond to inquiry regarding tactical issue.	0.40	130.00
08/24/99	Suzan E. Prince	Telephone call to Nancy Haodley at NationsBank regarding information requests; file organization; administration	1.10	126.50
08/30/99	Suzan E. Prince	Telephone call from Peter Haas at CFTC; fax Wuensch's 1992 income tax return to him	0.70	80.50
08/31/99	Catherine A. Maus	DOCUMENT/FILE MANAGEMENT -- meet w/F. Scruggs concerning request from defendant to submit position to IRS on appeal; draft letter to defendant's counsel regarding same.	0.60	138.00
08/31/99	Frank Scruggs	Confer with Maus and plan strategy for appeal on tax issue	1.00	325.00
09/01/99	Catherine A. Maus	Written Motions and Submissions -- meet w/ F. Scruggs regarding tax protest re amended tax returns; review file; discuss status w/Scott Albertson, Arthur Anderson; receive and respond to inquiry from Defendant's counsel.	2.50	575.00
09/01/99	Frank Scruggs	Respond to Maus inquiry regarding Andersen filing with IRS.	0.50	162.50
09/02/99	Frank Scruggs	Review protest; return and respond to inquiries.	1.00	325.00
09/03/99	Catherine A. Maus	Written Motions and Submissions -- meet w/F. Scruggs regarding tax protest; edit protest prepared by Arthur Andersen; research issues and caselaw; prepare filing.	7.50	1725.00
09/03/99	Suzan E. Prince	Westlaw Research; file review; case management	1.60	184.00
09/07/99	Suzan E. Prince	Case management	0.70	80.50
09/07/99	Frank Scruggs	Review ruling.	0.30	97.50
09/08/99	Elliot H. Scherker	Analyze 11th Circuit jurisdictional order; strategy conference	0.30	97.50
09/08/99	Frank Scruggs	Review filing by 11th circuit and discussion with Elliot Scherker.	0.20	65.00
09/09/99	Suzan E. Prince	Case management; file organization	1.80	207.00
09/10/99	Suzan E. Prince	File organization	1.10	126.50
09/13/99	Hilarie Bass	Review appellate ruling on jurisdiction	0.30	105.00
09/13/99	Suzan E. Prince	Receipt and review of banking documents ordered from Barnett/NationsBank	1.50	172.50
09/15/99	Hilarie Bass	review Wuensch motion	0.20	70.00
09/15/99	Suzan E. Prince	Telephone call to Mr. P. Haas, CFTC, regarding Wuensch's Response To Motion	0.20	23.00
09/16/99	Suzan E. Prince	Locate and fax Wuensch's Response to P. Haas at CFTC	0.50	57.50

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 Re: Frank Scruggs, Esq. as Receiver v. Trinity Tax Group, Inc., Cartington Tax Corp. et al Case 1:02-cv-20108-UU  
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Description of Professional Services Rendered

09/17/99	Catherine A. Maus	DOCUMENT/FILE MANAGEMENT -- draft letter to defendant's counsel forwarding copy of tax protest.	0.20	46.00
09/20/99	Elliot H. Scherker	Review notices of withdrawal; review Sidoti decision	0.40	130.00
09/23/99	Suzan E. Prince	Telephone conference with Don Toler Capital Management Realty, regarding closing of Handy Storage Unit account; file review; case management	1.80	207.00
09/26/99	Catherine A. Maus	Written Motions and Submissions -- review Sep. 20 letter from counsel for defendant; review research.	1.00	230.00
09/27/99	Suzan E. Prince	Receipt and review of IRS Form 941; forward to Edel Cruz at Arthur Andersen; review unpaid invoices for professional services; file organization	2.20	253.00
09/30/99	Catherine A. Maus	DOCUMENT/FILE MANAGEMENT -- attention to 1998 tax return issue.	0.70	161.00
09/30/99	Suzan E. Prince	File review; case management	1.30	149.50
10/01/99	Catherine A. Maus	Written Motions and Submissions -- review DeMaria response to IRS regarding tax refund; review case law.	4.00	920.00
10/01/99	Suzan E. Prince	File review	1.10	126.50
10/04/99	Suzan E. Prince	Letter to D. Toler, Handy storage regarding closing of storage unit	0.60	69.00
10/04/99	Frank Scruggs	Receive call from Arthur Andersen and discussion.	0.30	97.50
10/05/99	Suzan E. Prince	File organization; letter to J. DeMaria regarding storage unit	1.10	126.50
10/05/99	Frank Scruggs	Review e-mail messages and follow up.	0.10	32.50
10/06/99	Catherine A. Maus	Written Motions and Submissions -- attention to IRS protest reply.	0.50	115.00
10/06/99	Catherine A. Maus	Written Motions and Submissions -- review IRS protest documents.	4.00	920.00
10/06/99	Suzan E. Prince	File review	1.10	126.50
10/14/99	Suzan E. Prince	Letter and check to Don Toler, c/o Handy Storage	0.30	34.50
10/25/99	Catherine A. Maus	Written Motions and Submissions -- review material relating to tax refund issue.	2.00	460.00
10/26/99	Suzan E. Prince	Case management; telephone call to Peter Haas at CFTC regarding documents in Handy storage unit	1.40	161.00
10/27/99	Catherine A. Maus	Written Motions and Submissions -- review of all amended income tax return material.	4.00	920.00
10/27/99	Frank Scruggs	Review filing; confer with Catherine Maus regarding next steps;	1.50	487.50
10/28/99	Catherine A. Maus	Written Motions and Submissions -- revise reply to Wuensch response to Receiver's appeal of IRS disallowance of refunds.	2.00	460.00
10/28/99	Frank Scruggs	Return calls to customers inquiring about status;	0.50	162.50
11/02/99	Hilarie Bass	Review motion for revised order of disgorgement	0.40	150.00
11/09/99	Frank Scruggs	Review proposed supplemental response to IRS; revieew hearing request.	0.80	284.00
11/12/99	Catherine A. Maus	Written Motions and Submissions -- meet with F. Scruggs concerning response to Defendant regarding IRS amended return issue.	0.30	75.00

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Description of Professional Services Rendered

11/14/99	Catherine A. Maus	Written Motions and Submissions -- revisions to letter to IRS on appeal.	1.25	312.50
12/08/99	Catherine A. Maus	Review December 7 Omnibus Order from court.	0.20	50.00
12/08/99	Frank Scruggs	Review communication regarding order and respond.	0.30	106.50
01/18/00	Hilarie Bass	review order re: disgorgement and notice of appeal	0.20	75.00
01/18/00	Catherine A. Maus	ANALYSIS/STRATEGY -- confer w/F. Scruggs regarding information received from Arthur Andersen relating to appeal; message to K. Colver requesting specific information relating to appeals process.	0.40	100.00
01/18/00	Frank Scruggs	Review ruling from IRS and related communications; confer with Catherine Maus	1.00	355.00
01/24/00	Hilarie Bass	Review notice of appeal; conference with F. Scruggs	0.20	75.00
01/24/00	Frank Scruggs	Follow up on status of communications with Arthur Andersen; plan strategy.	1.00	355.00
01/25/00	Catherine A. Maus	Fact Investigation/Development -- call to CFTC regarding appeal.	0.20	50.00
01/27/00	Elliot H. Scherker	Review notice of appeal and omnibus order	0.20	69.00
01/31/00	Hilarie Bass	Conference call with Arthur Anderson and F. Scruggs	0.30	112.50
01/31/00	Catherine A. Maus	ANALYSIS/STRATEGY -- conference calls with F. Scruggs and Arthur Andersen advisors regarding IRS appeal.	1.00	250.00
01/31/00	Frank Scruggs	Prepare for conference call; participate in conference call regarding strategy; review documents.	2.50	887.50
02/01/00	Catherine A. Maus	Fact Investigation/Development -- review file for asset information; prepare list of assets in preparation for meeting with F. Scruggs.	3.60	900.00
02/01/00	Suzan E. Prince	Document review	2.20	275.00
02/01/00	Frank Scruggs	Prepare for discussion with Jim Feltman regarding strategy for responding to IRS position on refund; discussion with Maria Yip;	1.00	355.00
02/02/00	Catherine A. Maus	Fact Investigation/Development -- review pleadings file and correspondence relating to Wuensch assets; plan financial status update; review CFTC's motion to hold Wuensch in contempt.	4.20	1050.00
02/02/00	Frank Scruggs	Consultation with Arthur Andersen regarding strategy with IRS	0.40	142.00
02/03/00	Catherine A. Maus	Fact Investigation/Development -- review correspondence and pleading files relating to issue of source of money used by defendant for legal fees.	2.90	725.00
02/03/00	Suzan E. Prince	Run Autotrack searches on Alan and Catrina Wuensch; search Broward County Property Appraiser's website for K&K properties; perform corporate checks; document review; file management	6.30	787.50
02/03/00	Frank Scruggs	Consultation with Arthur Andersen	0.40	142.00

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Description of Professional Services Rendered

02/03/00	Frank Scruggs	Receive inquiry from Arthur Andersen regarding strategy for addressing IRS appeal; telephone discussion with fraud victim Carrie Morgan; follow up discussion with Maria Yip; planning for resumption of litigation regarding asset location and retrieval.	1.40	497.00
02/04/00	Suzan E. Prince	Prepare chart reflecting account activity of Money Market account; document review	3.70	462.50
02/07/00	Hilarie Bass	Review recommendations re: tax appeal	0.30	112.50
02/07/00	Suzan E. Prince	Case management; file review	2.20	275.00
02/07/00	Frank Scruggs	Follow up regarding strategy of response to IRS regarding retention of funds and further litigation to retrieve assets.	1.40	497.00
02/08/00	Frank Scruggs	Review e-mail communications regarding actions by CFTC and Arthur Andersen; asset retrieval efforts.	0.60	213.00
02/11/00	Hilarie Bass	Review Wuensch motion to stay enforcement	0.30	112.50
02/14/00	Catherine A. Maus	Fact Investigation/Development -- call from P. Haas, CFTC, regarding order from court on contempt hearing and financial discovery; review response by defendant to CFTC motion.	1.00	250.00
02/14/00	Frank Scruggs	Review messages regarding contempt proceedings and respond; review motion and memorandum.	1.00	355.00
02/15/00	Catherine A. Maus	Fact Investigation/Development -- Review CFTC reply to defendant's response on contempt hearing.	0.40	100.00
02/15/00	Frank Scruggs	Review CFTC filings	0.20	71.00
02/16/00	Catherine A. Maus	ANALYSIS/STRATEGY -- confer w/F. Scruggs regarding CFTC motion for show cause hearing on contempt, and defendant's response.	0.50	125.00
02/16/00	Suzan E. Prince	File management; document review	2.20	275.00
02/16/00	Frank Scruggs	Review filings	1.00	355.00
02/17/00	Frank Scruggs	Follow up regarding records retention issues.	0.30	106.50
02/22/00	Catherine A. Maus	PLEADINGS -- review CFTC's reply to defendant's response in opposition to CFTC's motion for show cause hearing and financial discovery; review letter from IRS regarding tax refund appeal; draft transmittal to Arthur Andersen.	0.60	150.00
02/22/00	Frank Scruggs	Review IRS ruling and directions regarding additional furthe action.	0.30	106.50
02/23/00	Frank Scruggs	Review correspondence; pursit of assets and additional consideration of IRS issues.	1.00	355.00
02/29/00	Catherine A. Maus	Fact Investigation/Development -- receive and review order from judge referring CFTC motion to magistrate; call to Kevin Collver, Arthur Andersen.	0.25	62.50
02/29/00	Frank Scruggs	Receive update regarding order and assignment of issues to Magistrate.	0.20	71.00
03/01/00	Catherine A. Maus	Fact Investigation/Development -- call from Kevin Collver, Arthur Andersen, regarding negotiations with IRS.	0.10	25.00
03/02/00	Elliot H. Scherker	Review draft of CFTC's motion to dismiss	0.80	276.00
03/03/00	Elliot H. Scherker	Prepare notice of joinder in motion to dismiss	0.20	69.00
03/15/00	Elliot H. Scherker	Review reply to response to motion to dismiss; draft joinder in motion for extension	0.40	138.00

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 Re: Frank Scruggs, Esq. as Receiver in County Fire Corp., Inc., v. Washington Mutual Corp. et al Case No. 02-7793  
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Description of Professional Services Rendered

03/16/00	Hilarie Bass	Review court order; communicate info to C. Maus and F. Scruggs	0.30	112.50
03/16/00	Catherine A. Maus	Fact Investigation/Development -- receive order setting hearing; call from D. Reed and P. Haas, CFTC.	0.30	75.00
03/17/00	Catherine A. Maus	Fact Investigation/Development -- follow up on notice of hearing.	0.20	50.00
03/20/00	Hilarie Bass	Preparation for hearing; review CFTC position	0.30	112.50
03/20/00	Catherine A. Maus	DISCOVERY MOTIONS -- conference call with H. Bass and F. Scruggs; prepare for hearing on financial discovery.	0.50	125.00
03/20/00	Frank Scruggs	Prepare for hearing; plan strategy.	0.50	177.50
03/21/00	Hilarie Bass	Review appellate brief	0.40	150.00
03/21/00	Catherine A. Maus	Fact Investigation/Development -- call from Peter Haas, CFTC; call from S. Humanek, CFTC; prepare for hearing Thursday.	0.50	125.00
03/21/00	Suzan E. Prince	Document review; file management	2.10	262.50
03/21/00	Frank Scruggs	Prepare for hearing	0.50	177.50
03/22/00	Hilarie Bass	Call judicial clerk; review pleadings	0.40	150.00
03/22/00	Suzan E. Prince	File review, pull documents in preparation for 3/23/00 hearing; case management	7.70	962.50
03/22/00	Frank Scruggs	Discussion with CFTC representatives David Reed and Peter Haas;	1.00	355.00
03/23/00	Hilarie Bass	Call C. Maus re: hearing; review Wuensch filing	0.30	112.50
03/23/00	Catherine A. Maus	DISCOVERY MOTIONS -- prepare for hearing before Magistrate Brown on CFTC's motion for leave to conduct financial discovery; attend hearing with F. Scruggs.	5.00	1250.00
03/23/00	Frank Scruggs	Prepare for hearing; attend hearing ; to and from Miami for hearing.	3.00	1065.00
03/24/00	Hilarie Bass	Call C. Maus re: hearing	0.20	75.00
03/27/00	Catherine A. Maus	Receive IRS form 941 from F. Scruggs; receive update from S. Prince on filing of quarterly tax returns, call to Maria Yip regarding tax returns; review assessments from IRS in refunds; send Kevin Colver copies of assessments via fax.	1.00	250.00
03/27/00	Suzan E. Prince	Document review; case management	1.60	200.00
03/30/00	Catherine A. Maus	Fact Investigation/Development -- review letter from opposing counsel; forward message to F. Scruggs about response.	0.20	50.00
03/30/00	Suzan E. Prince	File organization	0.40	50.00
03/31/00	Catherine A. Maus	Fact Investigation/Development -- draft letter to Tom Cryan, Arthur Andersen, confirming tax refund negotiation plan.	0.50	125.00
04/13/00	Elliot H. Scherker	Review CFTC brief; prepare motion to adopt	0.96	345.60
04/17/00	Hilarie Bass	Review misc. pleadings	0.30	117.00
04/25/00	Hilarie Bass	Review notice of intention to lien -- IRS	0.20	78.00
04/25/00	Frank Scruggs	Review notices from IRS; contact Arthur Andersen regarding negotiations with IRS.	0.50	185.00
04/26/00	Suzan E. Prince	File review; draft letter and fax to T. Cryan, Arthur Andersen	0.60	75.00

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Description of Professional Services Rendered

04/26/00	Frank Scruggs	Confer with representative of Arthur Andersen regarding communications with IRS regarding demands for return of refund; plan strategy regarding further efforts.	0.70	259.00
04/27/00	Frank Scruggs	Tax refund issues.	0.60	222.00
04/28/00	Frank Scruggs	Additional follow up regarding tax issues.	0.20	74.00
05/04/00	Frank Scruggs	Review correspondence from Mark Wuensch's attorney; prepare correspondence to Arthur Andersen.	0.30	111.00
05/08/00	Frank Scruggs	Prepare for negotiations with IRS regarding tax refund issue; review order on confidentiality.	0.40	148.00
05/10/00	Frank Scruggs	Respond to inquiry from Carrington customer;	0.20	74.00
05/11/00	Frank Scruggs	Review correspondence from Arthur Andersen	0.40	148.00
05/15/00	Hilarie Bass	Review correspondence regarding IRS refund	0.20	78.00
05/15/00	Suzan E. Prince	File review	0.40	50.00
05/15/00	Frank Scruggs	Prepare response to DeMaria letter; review documents.	1.00	370.00
05/16/00	Frank Scruggs	Follow up regarding tax issue	0.40	148.00
05/17/00	Frank Scruggs	Review correspondence; call to and discussion with Jim Feltman	0.50	185.00
05/19/00	Suzan E. Prince	Review correspondence and respond to Peter Haas' inquiry	0.60	75.00
05/22/00	Suzan E. Prince	Two telephone conversations with Peter Haas regarding Wuensch's customs reports	0.40	50.00
05/22/00	Frank Scruggs	Review correspondence; review request for document production;	0.30	111.00
05/23/00	Suzan E. Prince	File review; retrieval of documents to fax to Peter Haas, CFTC	0.40	50.00
05/25/00	Frank Scruggs	Conference call with Arthur Andersen regarding tax refund issues; follow up regarding status of inquiries from Wuensch.	0.70	259.00
05/31/00	Hilarie Bass	Review miscellaneous pleadings, correspondence and e-mails regarding production	0.30	117.00
06/05/00	Frank Scruggs	Place call and receive return call from IRS representative; discussion with IRS representative.	0.50	185.00
06/06/00	Frank Scruggs	Discussion with IRS representative Janet Weller; call to Arthur Andersen representatives; receive call back from Janet Weller of IRS; additional call to Jim Feltman and discussion.	1.30	481.00
06/07/00	Hilarie Bass	Conference with F. Scruggs	0.30	117.00
06/07/00	Frank Scruggs	Prepare for conference call; review message from Arthur Andersen; call to Hilarie Bass for advice.	1.50	555.00
06/08/00	Frank Scruggs	Review communication from Hilarie Bass regarding IRS matters.	0.10	37.00
06/13/00	Frank Scruggs	Facilitate CFTC document review	0.40	148.00
06/14/00	Frank Scruggs	Confer with CFTC representatives regarding investigation and deposition.	0.50	185.00
06/23/00	Hilarie Bass	review appellate order	0.20	78.00
06/23/00	Suzan E. Prince	Case management; file organization	1.20	150.00
08/21/00	Suzan E. Prince	Review file and pull documents; fax same to Peter Haas at CFTC	0.70	87.50
09/12/00	Hilarie Bass	Call to Frank Scruggs regarding strategy.	0.30	117.00

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 Re: Frank Scruggs, Esq. as Receiver v. Trinity Fin. Group, Inc., Carrington Fin. Corp., et al. 97-193  
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Description of Professional Services Rendered

09/12/00	Sheldon S. Polish	Work on filing tax return and related issues with Frank Scruggs and review potential penalty provisions.	2.00	730.00
09/12/00	Frank Scruggs	Tax return issues; review correspondence from opposing counsel; prepare for hearing.	1.50	555.00
09/13/00	Sheldon S. Polish	Conference with CPA and review records.	1.50	547.50
09/13/00	Frank Scruggs	Tax return issues	0.50	185.00
09/14/00	Sheldon S. Polish	Conference with CPA regarding preparation of the income tax return and check records.	1.00	365.00
09/18/00	Frank Scruggs	Prepare for the Carrington Hearing to take place on September 20, 2000 - hearing to last approximately five hours. Gather documents in response to Subpoena duces tecum and draft index of those documents in preparation for the hearing.	5.00	1850.00
09/18/00	Lori A. Sochin	Telephone conference with F. Scruggs.	0.20	45.00
09/19/00	Suzan E. Prince	Document review in preparation for hearing on 9/20	6.10	762.50
09/19/00	Frank Scruggs	Prepare for hearing on motion for contempt; prepare chronology; confer with Lori Sochin; confer with counsel for CFTC	5.40	1998.00
09/19/00	Lori A. Sochin	Prepare regarding F. Scruggs' testimony at evidentiary hearing on motion for contempt; draft motion to quash subpoena.	7.80	1755.00
09/20/00	Frank Scruggs	Prepare for, attend, and testify within CFTC contempt proceedings against Marc Wuensch.	10.00	3700.00
09/20/00	Lori A. Sochin	Prepare for F. Scruggs' testimony and attend evidentiary hearing regarding Weunsch motion for contempt.	9.00	2025.00
09/25/00	Frank Scruggs	Review order; scheduling issues.	0.20	74.00
09/26/00	Frank Scruggs	Review motion	0.30	111.00
09/27/00	Frank Scruggs	Exchange of messages with Tom Cryan of Arthur Andersen.	0.30	111.00
10/02/00	Hilarie Bass	Review miscellaneous pleadings.	0.30	117.00
10/03/00	Hilarie Bass	Review draft order; miscellaneous motions of Weunsch.	0.40	156.00
10/04/00	Frank Scruggs	Respond to inquiry from Arthur Andersen and preparation for conference call; review correspondence.	0.40	148.00
10/05/00	Hilarie Bass	Conference with F. Scruggs; call to Tom Agan at Arthur Anderson.	0.50	195.00
10/05/00	Frank Scruggs	Follow up with Andersen regarding contest with IRS on tax refund.	1.00	370.00
10/06/00	Hilarie Bass	Update regarding evidentiary hearing.	0.20	78.00
10/06/00	Frank Scruggs	Review memorandum from Peter Hass regarding contempt hearing.	0.30	111.00
10/09/00	Frank Scruggs	Review memoranda of CFTC and Marc Weunsch on contempt issues.	0.40	148.00
10/11/00	Hilarie Bass	Conference with F. Scruggs regarding tax issue.	0.30	117.00
10/22/00	Frank Scruggs	Review memo	0.30	111.00
10/23/00	Frank Scruggs	Review order	0.30	111.00
10/24/00	Frank Scruggs	Review memo	0.40	148.00
10/25/00	Frank Scruggs	Communicate with Tom Cryan of Arthur Andersen.	0.40	148.00

Invoice No.: 828678

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Re: Frank Scrggs, Esq. as Receiver - friendly firm, Trump Washington, D.C., esp. on 4/2  
Matter No.: 23842.010100Description of Professional Services Rendered

11/27/00	Hilarie Bass	Call to Tom Argden; conference with IRS district counsel - John Lortie.	0.80	312.00
11/28/00	Hilarie Bass	Review and revise letter to IRS.	0.40	156.00
11/30/00	Hilarie Bass	review letter to T. Cryan and IRS	0.30	117.00
12/14/00	Hilarie Bass	Conference with Frank Scruggs.	0.20	85.00
12/15/00	Suzan E. Prince	Document review	1.10	143.00
12/18/00	Frank Scruggs	Review filing by Mark Wuensch; call to Tom Cryan of Arthur Andersen;	0.40	154.00
12/22/00	Frank Scruggs	Discussion with Peter Haas and follow up regarding transmission of materials	0.40	154.00
12/26/00	Suzan E. Prince	File review; locate documents and send to Peter Haas at CFTC	2.10	273.00
12/27/00	Suzan E. Prince	Telephone conference with Peter Haas; send documents	0.20	26.00
01/04/01	Frank Scruggs	Follow up on prospect of settlement discussions with IRS; call to Hilarie Bass; receive call from Tom Cryan of Arthur Andersen.	0.30	115.50
01/05/01	Frank Scruggs		0.40	154.00
01/10/01	Hilarie Bass	Review draft letter to IRS.	0.30	127.50
01/10/01	Suzan E. Prince	File review; pull documents relative to IRS refund dispute	2.70	351.00
01/10/01	Frank Scruggs	Prepare correspondence to IRS, CFTC, and Arthur Andersen regarding tax refund negotiations; prepare for additional negotiations.	1.40	539.00
01/16/01	Frank Scruggs	Call to Tom Cryan; tax refund issues.	0.50	192.50
01/17/01	Frank Scruggs	Exchange of communications with CFTC and Arthur Andersen regarding conference call; alert to Tom Cryan of Arthur Andersen and to Hilarie Bass.	0.60	231.00
01/18/01	Hilarie Bass	Conference call with CFTC attorneys, Frank Scruggs and Tom Cryan.	0.50	212.50
01/18/01	Frank Scruggs	Prepare for and participate in conference call with CFTC and Arthur Andersen; follow up edits to letter to the IRS.	1.50	577.50
01/22/01	Frank Scruggs	Review message regarding appellate matters message to Tom Cryan.	0.30	115.50
01/23/01	Hilarie Bass	Emails to IRS; conference with F. Scruggs.	0.30	127.50
01/23/01	Frank Scruggs	Respond to inquiries; schedule meeting regarding lien; additional messages to Hilarie Bass and Tom Cryan;	1.00	385.00
01/24/01	Hilarie Bass	Review order regarding R&R on Wuensch sanctions.	0.50	212.50
01/24/01	Frank Scruggs	Review contempt order; follow up with CFTC, and with Hilarie Bass.	0.60	231.00
01/25/01	Frank Scruggs	Review message from Tom R. Cryan regarding meetings	0.50	192.50
01/29/01	Frank Scruggs	Review memorandum of Defendant Wuensch regarding purging of contempt;	0.40	154.00
01/30/01	Frank Scruggs	Consideration of Wuensch's motion; review message regarding meeting with IRS representative.	0.20	77.00
01/31/01	Hilarie Bass	Review motion for rehearing for contempt.	0.30	127.50
02/06/01	Hilarie Bass	Calls to DOJ; conference with Frank Scruggs.	0.40	170.00

Invoice No.: 828678  
 Re: Frank Scruggs, Esq. as Receiver v. Trinity Financial Corp., Inc., Cattington Fin. Corp. et al 97-140  
 Matter No.: 23842.010:00

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Description of Professional Services Rendered

02/06/01	Frank Scruggs	Preparation for meeting with IRS; send message to Arthur Andersen.	0.40	154.00
02/15/01	Hilarie Bass	Meeting with Frank Scruggs; conference with John Lortie and Frank De Leon of the Department of Justice regarding tax refund.	2.00	850.00
02/15/01	Suzan E. Prince	File review; locate documents for hearing	1.00	130.00
02/15/01	Frank Scruggs	Prepare for and attend meeitng with Justice Department and IRS representative regardign IRS refund; to and froim Miami for meeting; prepare correspondence to Frank DeLeaon of the Justice Department	3.40	1309.00
02/16/01	Frank Scruggs	Discussion with Peter Haas; edit letter to Mr. De Leon.	0.50	192.50
02/20/01	Frank Scruggs	Review order from Magistrate Judge.	0.10	38.50
02/21/01	Frank Scruggs	Review correspondence from counsel for Mark Wuensch;	0.10	38.50
02/22/01	Hilarie Bass	Review pleadings.	0.40	170.00
03/01/01	Frank Scruggs	Follow up with Peter Haas regarrding status of negotiations.	0.20	77.00
03/05/01	Hilarie Bass	Review latest Wuensch pleadings and motion to supplement.	0.40	170.00
03/06/01	Frank Scruggs	Follow up with Arthur Andersen on status of refund issue; e-mail to Mr. DeLeon regarding status of decision-making; review message regarding entry of order; review magistrate judge's order regarding sanctions contempt sanctions against Wuensch;	1.10	423.50
03/14/01	Hilarie Bass	Review M. Wuensch letter; email to Frank Scruggs.	0.20	85.00
03/14/01	Frank Scruggs	Review message and respond regarding Wuensch's payment and status of negotiations with IRS.	0.20	77.00
03/20/01	Frank Scruggs	Review messages and respond; discussion with Frank DeLeon of the Department of Justice; communicate with Tom Cryan and Hilarie Bass; receive response; reply.	0.50	192.50
03/21/01	Hilarie Bass	Review of request for production and update on tax issue.	0.30	127.50
03/26/01	Suzan E. Prince	File organization, case management	1.50	195.00
03/28/01	Hilarie Bass	Review Wuensch's subpoenas.	0.70	297.50
04/04/01	Frank Scruggs	Review court order on contempt; prepare message to CFTC	0.40	154.00
04/10/01	Hilarie Bass	Review order adopting R&R.	0.20	85.00
04/17/01	Suzan E. Prince	Review index of documents; order boxes from off-site containing documents responsive to Defendant's Request for Document Production; telephone call to Peter Haas regarding same	1.20	156.00
04/18/01	Hilarie Bass	Call DeMaria's office re request for production.	0.20	85.00
04/20/01	Hilarie Bass	Review subpoenas; conference F. Scruggs office re response to document request.	0.30	127.50
04/20/01	Suzan E. Prince	Prepare Response to Request for Document Production	2.30	299.00
04/23/01	Hilarie Bass	Emails w/Justice Dept. re settlement offer; review CFTC appellate brief.	1.20	510.00
04/24/01	Hilarie Bass	Review correspondence re response to request for production; review request for production.	0.20	85.00

Invoice No.: 828678

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Re:

FRANK SCRUGGS, ESQ. AS RECEIVER V. TRINITY FIN. GROUP, INC., CANTRELL FIN. CORP., ET AL, Case No. 01-2373

Matter No.: 23842.010100

Description of Professional Services Rendered

04/30/01	Hilarie Bass	Review correspondence - Wuensch to Peter Haas - CFTC.	0.20	85.00
05/02/01	Hilarie Bass	Review appellate brief - reply.	0.50	212.50
05/08/01	Hilarie Bass	Review correspondence.	0.20	85.00
05/09/01	Frank Scruggs	Follow up with Frank DeLeon regarding status of settlement and message to Hilarie Bass related thereto; review Mark Wuensch.	0.70	269.50
05/14/01	Frank Scruggs	Review additional documents from CFTC	0.30	115.50
05/15/01	Hilarie Bass	Review Weunsch letter - CFTC re production.	0.20	85.00
05/16/01	Hilarie Bass	Review DOJ response; review Wuensch supplemental response.	0.30	127.50
05/16/01	Frank Scruggs	Review adverse decision by Frank DeLeon of the Justice Department; communicate with Hilarie Bass regarding response.	0.40	154.00
05/18/01	Hilarie Bass	Review DOJ letter; F. Scruggs email; Wuensch filing re contempt.	0.30	127.50
05/23/01	Frank Scruggs	Follow up regarding response to demand for return of tax refund.	0.40	154.00
05/24/01	Hilarie Bass	Conference - Frank Scruggs; review Wuensch correspondence.	0.30	127.50
05/24/01	Frank Scruggs	Call to Hilarie Bass and discussion regairne response of Fran DeLeon.	0.50	192.50
05/25/01	Hilarie Bass	Call Frank DeLeon - DOJ; conference - Frank Scruggs.	0.40	170.00
05/25/01	Frank Scruggs	Discussion with Hilarie Bass regaridng settleemnt discussion with Frank DeLeon; retrive records and description of interest earned and disbursements made.	0.30	115.50
05/29/01	Suzan E. Prince	Prepare chart of Disbursements and Receipts; chronology of events regarding amended tax return and refund	3.20	416.00
05/29/01	Frank Scruggs	Follow up review of receipts and disbursements; prepare message to Hilarie Bass.	1.20	462.00
05/30/01	Frank Scruggs	Edits to summary for discussions with Hilarie Bass.	0.10	38.50
05/31/01	Frank Scruggs	Prepare correspondence to Frank DeLeon, Peter Hass, and Hilarie Bass; review correspopndence from Arthur Andersen and incorporate into letter to Frank DeLeon.	1.50	577.50
06/07/01	Hilarie Bass	Review IRS letters and A. Andersen.	0.50	212.50
06/08/01	Frank Scruggs	Follow up on delivery of letter to Peter Haas and Frank DeLeon; sign letter.	0.20	77.00
06/18/01	Frank Scruggs	Receive check and transmittal note from Mark Wuensch and deposit;	0.10	38.50
06/26/01	Hilarie Bass	Call Frank Scruggs.	0.20	85.00
06/29/01	Hilarie Bass	Drawft - letter - F. DeLeon.	0.30	127.50
07/09/01	Suzan E. Prince	Telephone call from Kapila & Co.; assemble documents necessary for preparation of 2000 tax return	1.10	143.00
07/12/01	Hilarie Bass	Review DeLeon email.	0.20	85.00
07/12/01	Frank Scruggs	Review message from Ms. Bass and respond regarding rejection of proposed compromise with IRS.	0.40	154.00
07/19/01	Hilarie Bass	Review Wuensch counsel's letter re IRS issues.	0.30	127.50

Invoice No.: 828678 Page 24  
 律师: Frank Scruggs, Esq. at Receiver & Trinity Financial Group, Inc., Washington, D.C. #43-96-793  
 Matter No.: 23842.010100

Description of Professional Services Rendered

07/22/01	Frank Scruggs	Review correspondence from Joseph D'Maria; prepare e-mail message in response to request of settlement discussion.	0.40	154.00
07/23/01	Sheldon S. Polish	Conferences with Frank Scruggs and Susan Prince and review accounting records.	1.00	375.00
07/24/01	Sheldon S. Polish	Conference with Rick Bogdanoff regarding preparation of returns and check for prior returns.	0.80	300.00
07/25/01	Hilarie Bass	Call Frank Scruggs; conference - F. Scruggs; Peter Haas.	0.60	255.00
07/25/01	Suzan E. Prince	Locate documents necessary for preparation of 2000 Corporate Tax returns; document review; file management	2.50	325.00
07/25/01	Frank Scruggs	Call to Peter Haas for discussion regarding negotiations with Wuensch's attorney; strategy discussion with Hilarie Bass; conference call with Peter Haas, Hilarie Bass, and Michael Parawski regarding proposed settlement discussions and prospect of further contempt proceedings; call to Joseph DeMaria in effort to schedule meeting.	1.50	577.50
07/26/01	Sheldon S. Polish	Conference with CPA Richard Bogdanoff and send tax information to him.	0.80	300.00
07/26/01	Frank Scruggs	Follow up regarding filing of corporate tax return of Carrington Financial Services;	0.20	77.00
07/27/01	Hilarie Bass	Review F. Scruggs email re settlement meeting.	0.10	42.50
07/27/01	Frank Scruggs	Review correspondence from Joe Demaria regarding settlement possibilities.	0.20	77.00
07/30/01	Hilarie Bass	Review settlement letter to CFTC.	0.60	255.00
07/31/01	Frank Scruggs	Follow up regarding scheduling of depositions;	0.60	231.00
08/01/01	Frank Scruggs	Follow up regarding scheduling of meeting	0.20	77.00
08/02/01	Suzan E. Prince	File review; locate IRS correspondence	1.00	130.00
08/03/01	Frank Scruggs	Prepare for discussion with Peter Haas; discussion with Peter Haas, David Reed, et al; call to Joseph DeMaria; dictate and edit correspondence Joe DeMaria and Frank DeLeon regarding settlement of contempt and tax refund issues.	1.00	385.00
08/06/01	Frank Scruggs	Receive call from Peter Haas and discussion regarding status of tax lien proceedings;	0.20	77.00
08/09/01	Frank Scruggs	Review message from Kroll Associates	0.10	38.50
08/10/01	Frank Scruggs	Review correspondence from Peter Haas regarding settlement prospects	0.10	38.50
08/13/01	Frank Scruggs	Discussion with Peter Haas regarding negotiations with counsel for Mark Wuensch; receive call from Joe D'Maria, counsel for Mark Wuensch.	0.50	192.50
08/15/01	Frank Scruggs	Prepare for negotiations with Joseph DeMaria and Mark Wuensch; call to CFTC--David Reed, Peter Haas, et al--to discuss approach to negotiations; drive to and from Miami for meeing	3.00	1155.00
08/17/01	Frank Scruggs	Confer with Hilarie Bass regarding status of settlemeent; call to Peter Haas; receive message from Peter Haas; return call; conference call with Peter Hass, David Reed, and Hilarie Bass regarding potential settlement.	1.70	654.50

Invoice No.: 828678 Page 25  
 Re: Frank Scruggs, Esq. as Receiver - Trinity Fin Group, Inc., Harrington Fin Corp. et al Case No. 02-193  
 Matter No.: 23842.010100

Description of Professional Services Rendered

08/20/01	Hilarie Bass	Conference F. Scruggs re settlement status; review emails re settlement meeting.	0.30	127.50
08/20/01	Hilarie Bass	Conference - CFTC, Peter Haas, Frank Scruggs re settlement discussion.	0.40	170.00
08/20/01	Frank Scruggs	Prepare for and conduct strategy discussion with Hilarie Bass and CFTC regarding settlement proposals for disposition of tax refund proceeds; prepare for discussion with Frank DeLeon of Justice Department regarding tax refund issue; retrieve account information regarding funds on hand.	2.00	770.00
08/22/01	Hilarie Bass	Conference call with Frank Scruggs and Peter Haas; telephone call with Frank de Leon.	0.60	255.00
08/22/01	Frank Scruggs	Receive inquiry from Peter Haas and discussion regarding status of negotiations with IRS regarding potential settlement	0.30	115.50
08/22/01	Frank Scruggs	Prepare for conference call with Peter Haas and David Reed; conference call discussion with Peter Haas, David Reed, and Hilarie Bass.	0.70	269.50
08/23/01	Hilarie Bass	Telephone calls to Frank Scruggs and Frank de Leon; telephone call to Peter Haas.	0.40	170.00
08/23/01	Frank Scruggs	Receive call from Peter Haas regarding follow up with IRS and DeMaria; discussion with Frank DeLeon; discussion with Peter Haas and David Reed; additional consultations with Hilarie Bass regarding negotiations and Reed regarding storage of documents.	2.00	770.00
08/28/01	Hilarie Bass	Call to Tom Cryan at Arthur Andersen.	0.20	85.00
08/30/01	Hilarie Bass	Call Frank DeLeon/Frank Scruggs; call CFTC - Peter Haas.	0.60	255.00
08/30/01	Frank Scruggs	Follow up with Frank DeLeon regarding wrap up of settlement discussions regarding tax refund; prepare for call to Peter Haas and Tom Cryan regarding status of settlement discussions; additional discussion with Frank DeLeon and Hilarie Bass.	0.80	308.00
09/04/01	Suzan E. Prince	Call to Iron Mountain regarding boxes in storage; leave message for Peter Haas, CFTC	0.20	26.00
09/04/01	Frank Scruggs	Receive call from Peter Haas; inquiry to Hilarie Bass; additional follow up to re-schedule strategy discussion.	0.60	231.00
09/05/01	Hilarie Bass	Conference call - Peter Haas; Frank Scruggs re settlement.	0.60	255.00
09/05/01	Frank Scruggs	Review length voice mail message from Joe DeMaria and respond; send e-mail message to Frank DeLeon; conference call with Peter Haas, David Reed, et al; respond to message from Joe DeMaria	0.80	308.00

- Invoice No.: 828678 Page 26  
 Re: Frank Scruggs, Esq. as Receiver v. Trinity Fin. Group, Inc., Carrington Financial Services, et al. #01-23842  
 Matter No.: 23842.010100

Description of Professional Services Rendered

09/05/01	Frank Scruggs	Plan strategy with Hilarie Bass regarding tax refund issue; follow up with CFTC regarding response to defendant's demand; follow up inquiry to IRS;	1.00	385.00
09/10/01	Frank Scruggs	Review e-mail message from Joe DeMaria; forward to Hilarie Bass.	0.20	77.00
09/11/01	Lori A. Sochin	Review draft CFTC letter to opposing counsel.	0.20	50.00
09/12/01	Hilarie Bass	Conference call - F. Scruggs; review CFTC letter to De Maria; call Frank DeLeon - DOJ; email - F. Scruggs.	0.80	340.00
09/12/01	Frank Scruggs	Follow up with Hilarie Bass and Frank DeLeon regarding status of settlement; telephone discussion with Frank DeLeon; prepare letter to Frank DeLeon.	0.60	231.00
09/13/01	Frank Scruggs	Review message from Peter Haas and respond; review message from Hilarie Bass and respond.	0.40	154.00
09/16/01	Suzan E. Prince	Telephone calls to and from R. Bogdanoff, CPA regarding filing of the 2000 Corporate tax return; locate documents and send to R. Bogdanoff.	0.60	78.00
09/17/01	Sheldon S. Polish	Work on tax return and coordination of information and preparation.	2.50	937.50
09/18/01	Frank Scruggs	Prepare message to Joe DeMaria regarding settlement; calls to Joe DeMaria; review messages from Joe DeMaria.	1.00	385.00
09/19/01	Hilarie Bass	Review emails re DeMaria, Scruggs, CFTC and IRS settlement.	0.30	127.50
09/19/01	Suzan E. Prince	File review: locate 5/1/98 Order and fax to P. Haas; locate invoices and correspondence from Kapila & Co.	0.30	39.00
09/19/01	Frank Scruggs	Review message from Joe DeMaria; receive call from Peter Haas; retrieve order; return call to Joe DeMaria; receive call from Joe DeMaria and telephone discussion; prepare e-mail messages to Hilarie Bass and Peter Haas; review message from Hilarie Bass, All related DeMaria's threats regarding settlement terms (1.6)	1.90	731.50
		Call to Sonnet Kapilla regarding invoices of Kapila and company; follow up regarding filing of Carrington tax return. (.3)		
09/20/01	Frank Scruggs	Review letter from Joseph DeMaria to CFTC	0.20	77.00
09/21/01	Frank Scruggs	Follow up on request from DeMaria; inquiry regarding status of tax return preparation	0.60	231.00
09/24/01	Frank Scruggs	Review tax return of Carrington Financial Services; prepare correspondence to Joe DeMaria.	1.00	385.00
09/25/01	Hilarie Bass	Review Scruggs memo and attached correspondence.	0.30	127.50
09/27/01	Frank Scruggs	Review letter from Joe DeMaria to Frank DeLeon	0.40	154.00
09/28/01	Hilarie Bass	Review De Maria letter to Department of Justice.	0.30	127.50
10/01/01	Frank Scruggs	Prepare to respond to letter from D. DeMaria.	0.20	77.00
10/08/01	Hilarie Bass	Review responses to CFTC motion for contempt.	0.30	127.50
10/12/01	Frank Scruggs	Return call to Peter Haas; inquiry to Frank DeLeon; review response.	0.60	231.00

Invoice No.: 828678

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Frank Scruggs, Esq., as Receiver - Primary File, Strategic Risk, Kavanaugh v. CFTC, et al., 98-cv-001

Matter No.: 23842.010100

Description of Professional Services Rendered

10/18/01	Frank Scruggs	Review inquiry from Ms. Yip regarding documents and respond.	0.10	38.50
10/31/01	Suzan E. Prince	File organization; make deposit into Sun-Trust checking account	0.50	65.00
10/31/01	Frank Scruggs	Follow up with Frank DeLeon regarding settlement.	0.10	38.50
11/13/01	Frank Scruggs	Follow up discussion with Peter Hass regarind IRS and document storage issues.	0.20	77.00
11/21/01	Suzan E. Prince	Calls to Iron Maountain regarding moving boxes, call to Peter Haas at CFTC	0.20	26.00
11/26/01	Frank Scruggs	Prepare for discussion with David Reed and Peter Hass; discussion with David reed and Peter Hass, regarding settlement issues and outcome of 11th Circuit decision on disgorgement.	0.70	269.50
11/29/01	Suzan E. Prince	Calls to and from Iron Mountain regarding moving boxes to CFTC stroage facility	0.30	39.00
11/30/01	Suzan E. Prince	Telephone calls to Iron Mountain, leave message for Peter haas at CFTC	0.20	26.00
12/04/01	Suzan E. Prince	Telephone call from Peter haas of CFTC regarding locating hearing transcript and shipment of files from Iron Mountain in Florida to CFTC; Telephone calls to Iron Mountain; review invoices; file review to locate hearing transcript	1.20	156.00
12/05/01	Suzan E. Prince	Telephone calls to and from K. Newell at Iron Mountain regarding closing of account; fax paid invoices and send check via Federal Express to K. Newell. Leave voice mail message for Peter Haas, CFTC.	0.50	65.00
12/12/01	Frank Scruggs	Communications with Frank DeLeon and Hilarie Bass regarding settlement (.6)	0.60	231.00
12/14/01	Frank Scruggs	Respond to inquiry from Peter Haas to arrange conference call;	0.20	77.00
12/17/01	Frank Scruggs	Return call to Pete Haas	0.20	77.00
12/18/01	Suzan E. Prince	Work on Motions for Attorneys' and Professional Fees; file roganization	2.40	312.00
12/18/01	Frank Scruggs	Review message from Peter Haas; call to Frank DeLeon; receive call back from Frank DeLeon; commence preparation of fee affidavit.	0.50	192.50

Total Time: 636.19  
Total Fees: \$ 144,392.85

Invoice No.: 828678

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att

Mr. Frank Scruggs, Esq. is received in Miami, Florida, on January 21, 1999, at 9:45 A.M.

Matter No.: 23842.010100

Description of Expenses Billed:

<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
01/25/99	Telephone Charges - 1(202)418-5377, by 296	\$ 1.93
01/25/99	Telephone Charges - (954)765-1477, by 641	\$ 0.28
01/28/99	Facsimile Charges by 284 Telephone No. 16123422399	\$ 12.00
01/28/99	Telephone Charges - 1(612)342-2399, by 509	\$ 3.37
02/04/99	FEDEX BY SP (4037350588) FOR JAMES KOC	\$ 19.65
02/04/99	FEDEX BY SP (4037350588) FOR GUY RASC	\$ 17.60
02/04/99	FEDEX BY SP (4037350588) FOR U.S. DISTRICT COUR	\$ 17.60
02/04/99	FEDEX BY SP (4037350588) FOR CRAIG SHERMA	\$ 17.60
02/04/99	FEDEX BY SP (4037350588) FOR MARA BETH SOMMER	\$ 17.60
02/04/99	FEDEX BY SP (4037350588) FOR PETER HAA	\$ 19.40
02/04/99	FEDEX BY SP (4037350588) FOR KENNETH BER	\$ 17.60
02/04/99	FEDEX BY SP (4037350589) FOR HILARIE BAS	\$ 17.60
02/11/99	INV# 7-541-32008 DATED 2/3/99 C. SHERMAN	\$ 10.00
02/11/99	INV# 7-541-32008 DATED 2/3/99 K. BERG	\$ 10.00
02/12/99	Photocopy Charges 56 PAGES, by 745	\$ 8.40
02/22/99	Fedex by CAM (403735064510.00000) for 23842.010100 D.C.	\$ 7.60
02/22/99	Fedex by CAM (403735064510.00000) for 23842.010100 D.C.	\$ 7.60
02/22/99	Photocopy Charges 30 PAGES, by 235	\$ 4.50
02/23/99	FEDEX BY HB (4124516776) FOR F. SCRUGG	\$ 17.60
03/01/99	19047583196	\$ 1.00
03/01/99	13055790717	\$ 8.00
03/01/99	19047583196	\$ 8.00
03/01/99		\$ 1.35
03/02/99	13055790717	\$ 16.00
03/02/99	13055790717	\$ 9.00
03/02/99	13055790717	\$ 25.00
03/02/99	Fedex by CAM (403735064510.00000) for 23842.010100 D.C.	\$ 7.60
03/02/99	8 Copies	\$ 1.20
03/02/99	5 Copies	\$ 0.75
03/02/99	35 Copies	\$ 5.25
03/02/99	174 Copies	\$ 26.10
03/02/99	1 Copies	\$ 0.15
03/02/99	40 Copies	\$ 6.00
03/02/99	20 Copies	\$ 3.00
03/02/99	29 Copies	\$ 4.35
03/02/99	5 Copies	\$ 0.75
03/02/99	48 Copies	\$ 7.20
03/02/99	105 Copies	\$ 15.75
03/02/99	522 Copies	\$ 78.30
03/04/99	48 Copies	\$ 7.20

Invoice No.: 828678 Page 29  
 Re: Frank Scaggs, Esq. as Receiver v. Trinity P.R. Group, Inc., Carnegie Pen Corp. et al 97-793  
 Matter No.: 23842.010100

Description of Expenses Billed

03/05/99	1(202)418-5377 / Washington, DC	\$ 0.39
03/08/99	2 Copies	\$ 0.30
03/09/99	89 Copies	\$ 13.35
03/09/99	8 Copies	\$ 1.20
03/09/99	823 Copies	\$ 123.45
03/09/99		\$ 2.75
03/09/99		\$ 26.30
03/09/99	03/09/99	\$ 2.75
03/09/99	03/09/99	\$ 26.30
03/10/99	26 Copies	\$ 3.90
03/10/99	(954)765-1477 / Ftlauderdl, FL	\$ 0.34
03/11/99	18506810207	\$ 13.00
03/11/99	12 Copies	\$ 1.80
03/12/99	80 Copies	\$ 12.00
03/12/99	171 Copies	\$ 25.65
03/17/99		\$ 0.00
03/18/99	13 Copies	\$ 1.95
03/18/99	2 Copies	\$ 0.30
03/18/99	(954)765-1477 / Ftlauderdl, FL	\$ 0.28
03/19/99	3 Copies	\$ 0.45
03/19/99	99 Copies	\$ 14.85
03/19/99		\$ 5.39
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03/30/99	13055790717	\$ 5.00
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Invoice No.: S28678 Page 30  
 Re: Frank Scruggs, Esq. as Receiver v. Harry Bin Group and Harrington Fin Corp. et al Case No. 97-125  
 Matter No.: 23842.010100

Description of Expenses Billed

03/30/99	10 Copies	\$	1.50
03/30/99	35 Copies	\$	5.25
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03/30/99	(954)765-1477 / Ftlauderdl, FL	\$	0.16
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04/02/99	Fedex by EHS (412451699568) for 23842.010100 CLERK	\$	17.10
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04/02/99	Fedex by EHS (412451699568) for 23842.010100 CLERK	\$	17.10
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04/02/99	VENDOR: Maus, Catherine A.; INVOICE#: 0329991; DATE: 4/2/99	\$	5.05
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04/09/99	7611033	\$	2.00
04/09/99	6 Copies	\$	0.90
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Invoice No.: 828678 Page 31  
 Re: Frank Scruggs, Esq. as Receiver v. Trinity Fin. Group, Inc., Carrington Fin. Corp. et al 97-793  
 Matter No.: 23842.010100

Description of Expenses Billed

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04/12/99	24 Copies	\$	3.60
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04/13/99	13057892477	\$	5.00
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04/13/99	Photocopy Charges 64 Copies, by 228	\$	9.60
04/13/99	Photocopy Charges 4 Copies, by 228	\$	0.60
04/13/99	Photocopy Charges 64 Copies, by 228	\$	9.60
04/13/99	1(215)619-6523 / Ambler, PA	\$	0.39
04/13/99	1(215)628-8100 / Ambler, PA	\$	2.72
04/14/99	Facsimile Charges by 284 Telephone No. 15167661902	\$	5.00
04/14/99	Photocopy Charges 6 Copies, by 228	\$	0.90
04/14/99	Photocopy Charges 4 Copies, by 228	\$	0.60
04/14/99	Photocopy Charges 6 Copies, by 228	\$	0.90
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04/14/99	Telephone Charges - 1(215)628-8100 by, 722	\$	1.56
04/14/99	Telephone Charges - 1(516)766-1902 by, 511	\$	1.56
04/15/99	Facsimile Charges by 284 Telephone No. 15167661902	\$	22.00
04/15/99	Photocopy Charges 18 Copies, by 579	\$	2.70
04/15/99	Photocopy Charges 16 Copies, by 228	\$	2.40
04/15/99	Photocopy Charges 1 Copies, by 228	\$	0.15
04/15/99	Photocopy Charges 2 Copies, by 228	\$	0.30
04/15/99	Photocopy Charges 21 Copies, by 228	\$	3.15
04/15/99	Photocopy Charges 24 Copies, by 228	\$	3.60
04/15/99	Photocopy Charges 36 Copies, by 235	\$	5.40
04/15/99	Photocopy Charges 18 Copies, by 579	\$	2.70
04/15/99	Photocopy Charges 16 Copies, by 228	\$	2.40
04/15/99	Photocopy Charges 1 Copies, by 228	\$	0.15
04/15/99	Photocopy Charges 2 Copies, by 228	\$	0.30
04/15/99	Photocopy Charges 21 Copies, by 228	\$	3.15
04/15/99	Photocopy Charges 24 Copies, by 228	\$	3.60
04/15/99	Photocopy Charges 36 Copies, by 235	\$	5.40
04/15/99		\$	15.75
04/15/99		\$	15.75
04/15/99		\$	15.75
04/15/99	Telephone Charges - 1(516)766-1902 by, 509	\$	6.61
04/15/99	Telephone Charges - 1(203)357-4576 by, 257	\$	1.94
04/16/99	Facsimile Charges by 284 Telephone No. 13057892436	\$	3.00
04/16/99	Photocopy Charges 8 Copies, by 745	\$	1.20

Invoice No.: 828678 Page 32  
 Re: Frank Scruggs, Esq. as Receiver v. Trinity Fin. Group, Inc., Carrington Fin. Corp. et al 97-1793  
 Matter No.: 23842.010100

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04/16/99	Photocopy Charges 10 Copies, by 228	\$	1.50
04/16/99	Photocopy Charges 1 Copies, by 228	\$	0.15
04/16/99	Photocopy Charges 2 Copies, by 262	\$	0.30
04/16/99	Photocopy Charges 3 Copies, by 262	\$	0.45
04/16/99	Photocopy Charges 8 Copies, by 745	\$	1.20
04/16/99	Photocopy Charges 10 Copies, by 228	\$	1.50
04/16/99	Photocopy Charges 1 Copies, by 228	\$	0.15
04/16/99	Photocopy Charges 2 Copies, by 262	\$	0.30
04/16/99	Photocopy Charges 3 Copies, by 262	\$	0.45
04/16/99	Telephone Charges - (954)765-1477 by, 641	\$	0.16
04/23/99	Facsimile Charges by 284 Telephone No. 2528810	\$	7.00
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04/23/99	Photocopy Charges 50 Copies, by 228	\$	7.50
04/23/99	Photocopy Charges 3 Copies, by 228	\$	0.45
04/24/99	VENDOR: Ikon Office Solutions; INVOICE#: FTL016779; DATE: 4/24/99	\$	101.28
04/26/99	VENDOR: FedEx; INVOICE#: 972084504; DATE: 4/26/99	\$	7.60
04/27/99	WESTLAW DATED 4/1/99 - 4/13/99	\$	69.01
04/27/99	Photocopy Charges 1 Copies, by 228	\$	0.15
04/27/99	Photocopy Charges 7 Copies, by 228	\$	1.05
04/28/99	Photocopy Charges 2 Copies, by 228	\$	0.30
04/29/99	VENDOR: All Florida Service, Inc.; INVOICE#: 58703; DATE: 4/29/99	\$	524.46
05/03/99	Photocopy Charges 5 Copies, by 235	\$	0.75
05/03/99	Telephone Charges - (954)765-1477 by, 641	\$	0.40
05/04/99	Facsimile Charges by 284 Telephone No. 12029271025	\$	10.00
05/04/99	Photocopy Charges 9 Copies, by 228	\$	1.35
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05/07/99	Photocopy Charges 12 Copies, by 579	\$	1.80
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05/07/99	Photocopy Charges 6 Copies, by 228	\$	0.90
05/10/99	Photocopy Charges 34 Copies, by 579	\$	5.10
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05/10/99	Photocopy Charges 15 Copies, by 228	\$	2.25
05/10/99	Postage expense by 284	\$	3.20
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	Inv# 99003558		
	Sterling Process		
05/11/99	COURTLINK DATED MARCH 1999	\$	23.20

Invoice No.: 828678

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Re: Frank Scruggs, Esq. as Receiver v Trinity Fin. Corp., Inc., et al. Case No. 91-753

Matter No.: 23842.010100

Description of Expenses Billed

05/11/99	COURTLINK DATED FOR MARCH 1999	\$ 60.78
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05/17/99	Photocopy Charges 57 Copies, by 284	\$ 8.55
05/17/99	Photocopy Charges 3 Copies, by 228	\$ 0.45
05/18/99	Photocopy Charges 1 Copies, by 228	\$ 0.15
05/19/99	Photocopy Charges 16 Copies, by 228	\$ 2.40
05/21/99	Photocopy Charges 1 Copies, by 228	\$ 0.15
05/21/99	Photocopy Charges 3 Copies, by 228	\$ 0.45
05/26/99	Facsimile Charges by 284 Telephone No. 12024185523	\$ 14.00
05/26/99	Facsimile Charges by 284 Telephone No. 12024185523	\$ 14.00
05/26/99	Photocopy Charges 2 Copies, by 228	\$ 0.30
05/26/99	Photocopy Charges 14 Copies, by 228	\$ 2.10
05/27/99	"Special Clerical Overtime by Augenblick, Barbara DTD 04/3	\$ 97.50
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06/03/99	Postage expense by 284	\$ 1.43
06/08/99	Telephone Charges - (954)765-1477 by, 641	\$ 0.22
06/11/99	Facsimile Charges by 284 Telephone No. 13057897159	\$ 3.00
06/11/99	Photocopy Charges 9 Copies, by 228	\$ 1.35
06/11/99	Photocopy Charges 6 Copies, by 244	\$ 0.90
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06/14/99	Telephone Charges - (954)765-1477 by, 641	\$ 0.16
06/15/99	Facsimile Charges by 284 Telephone No. 13053750757	\$ 2.00
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06/16/99	Photocopy Charges 2 Copies, by 228	\$ 0.30
06/18/99	Facsimile Charges by 284 Telephone No. 13132341159	\$ 10.00
06/18/99	Facsimile Charges by 284 Telephone No. 12029271025	\$ 9.00
06/18/99	Photocopy Charges 15 Copies, by 228	\$ 2.25
06/18/99	Photocopy Charges 24 Copies, by 721	\$ 3.60
06/21/99	Facsimile Charges by 284 Telephone No. 13053750757	\$ 4.00
06/21/99	Photocopy Charges 2 Copies, by 228	\$ 0.30
06/22/99	Photocopy Charges 7 Copies, by 228	\$ 1.05
06/23/99	Facsimile Charges by 284 Telephone No. 12024185523	\$ 7.00
06/23/99	Photocopy Charges 6 Copies, by 228	\$ 0.90
06/23/99	Photocopy Charges 1 Copies, by 228	\$ 0.15
06/23/99	Photocopy Charges 6 Copies, by 228	\$ 0.90
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06/25/99	Photocopy Charges 17 Copies, by 228	\$ 2.55
06/25/99	Photocopy Charges 2 Copies, by 228	\$ 0.30

Invoice No.: 828678  
 Re: Frank Struggs, Esq. as Receiver v Trinity Fin. Group, Inc., Dartington Fin. Corp. et al 97-1793  
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Description of Expenses Billed

06/25/99	Photocopy Charges 175 Copies, by 262	\$ 26.25
06/28/99	Facsimile Charges by 284 Telephone No. 12024817732	\$ 22.00
06/28/99	Photocopy Charges 4 Copies, by 235	\$ 0.60
06/28/99	Photocopy Charges 21 Copies, by 228	\$ 3.15
06/29/99	Photocopy Charges 7 Copies, by 228	\$ 1.05
06/30/99	Photocopy Charges 25 Copies, by 284	\$ 3.75
06/30/99	Photocopy Charges 46 Copies, by 284	\$ 6.90
06/30/99	Photocopy Charges 4 Copies, by 284	\$ 0.60
06/30/99	Photocopy Charges 63 Copies, by 284	\$ 9.45
07/01/99	Photocopy Charges 99 Copies, by 284	\$ 14.85
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07/01/99	Telephone Charges - 1(202)927-0856 by, 235	\$ 0.77
07/01/99	Telephone Charges - 1(202)927-0856 by, 235	\$ 0.77
07/02/99	Photocopy Charges 5 Copies, by 228	\$ 0.75
07/02/99	Photocopy Charges 3 Copies, by 228	\$ 0.45
07/02/99	Photocopy Charges 22 Copies, by 228	\$ 3.30
07/02/99	Telephone Charges - 1(215)628-8100 by, 722	\$ 1.15
07/06/99	Telephone Charges - 1(504)581-6404 by, 722	\$ 2.31
07/07/99	Facsimile Charges by 284 Telephone No. 13055790717	\$ 5.00
07/07/99	Facsimile Charges by 284 Telephone No. 13057892436	\$ 5.00
07/07/99	Facsimile Charges by 284 Telephone No. 13057892436	\$ 5.00
07/07/99	Photocopy Charges 21 Copies, by 228	\$ 3.15
07/07/99	Photocopy Charges 80 Copies, by 228	\$ 12.00
07/07/99	Telephone Charges - 1(202)622-4482 by, 722	\$ 0.38
07/07/99	Telephone Charges - 1(202)622-4482 by, 722	\$ 0.38
07/07/99	Telephone Charges - 1(202)622-4482 by, 722	\$ 0.38
07/07/99	Telephone Charges - (305)789-2436 by, 508	\$ 0.10
07/07/99	Telephone Charges - (305)789-2436 by, 508	\$ 0.10
07/07/99	Telephone Charges - (305)579-0717 by, 509	\$ 0.16
07/07/99	Telephone Charges - (305)789-2436 by, 508	\$ 0.10
07/07/99	Telephone Charges - (305)789-2436 by, 509	\$ 0.10
07/07/99	Telephone Charges - (305)789-2436 by, 509	\$ 0.10
07/07/99	Telephone Charges - (305)789-2436 by, 508	\$ 0.16
07/07/99	Telephone Charges - (305)789-2436 by, 511	\$ 0.16
07/08/99	Facsimile Charges by 284 Telephone No. 13055361116	\$ 2.00
07/08/99	Facsimile Charges by 284 Telephone No. 13057892436	\$ 12.00
07/08/99	Facsimile Charges by 284 Telephone No. 13055790717	\$ 12.00
07/08/99	Facsimile Charges by 284 Telephone No. 13057892436	\$ 12.00
07/08/99	Facsimile Charges by 284 Telephone No. 12029270327	\$ 2.00
07/08/99	WESTLAW CHARGES FROM 6/1/99-6/9/99. ACCT#240-314-378	\$ 293.64
07/08/99	Photocopy Charges 12 Copies, by 228	\$ 1.80

Invoice No.: 828678  
 Re: Frank Scruggs, Esq. as Receiver v Trinity Fin. Group, Inc., Carrington Fin. Corp. et al 97-793  
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Description of Expenses Billed

07/08/99	Photocopy Charges 5 Copies, by 262	\$	0.75
07/08/99	Photocopy Charges 2 Copies, by 228	\$	0.30
07/08/99	Photocopy Charges 11 Copies, by 262	\$	1.65
07/08/99	Telephone Charges - (305)536-1116 by, 477	\$	0.10
07/08/99	Telephone Charges - (305)789-2436 by, 508	\$	0.10
07/08/99	Telephone Charges - (305)789-2436 by, 508	\$	0.40
07/08/99	Telephone Charges - (305)579-0717 by, 509	\$	0.58
07/08/99	Telephone Charges - (305)789-2436 by, 508	\$	0.34
07/08/99	Telephone Charges - 1(202)622-4482 by, 722	\$	0.38
07/08/99	Telephone Charges - 1(202)622-4482 by, 722	\$	0.38
07/08/99	Telephone Charges - 1(202)927-0327 by, 509	\$	0.38
07/09/99	Photocopy Charges 1 Copies, by 228	\$	0.15
07/09/99	Telephone Charges - 1(202)622-1448 by, 722	\$	0.77
07/09/99	Telephone Charges - 1(202)622-4482 by, 722	\$	1.92
07/12/99	Photocopy Charges 10 Copies, by 228	\$	1.50
07/13/99	Photocopy Charges 4 Copies, by 228	\$	0.60
07/13/99	Photocopy Charges 21 Copies, by 228	\$	3.15
07/13/99	Photocopy Charges 4 Copies, by 228	\$	0.60
07/13/99	Photocopy Charges 30 Copies, by 228	\$	4.50
07/13/99	Telephone Charges - 1(313)234-1282 by, 722	\$	0.77
07/13/99	Telephone Charges - 1(202)418-5377 by, 235	\$	4.62
07/14/99	VENDOR: Prince, Suzan E.; INVOICE#: 070799; DATE: 7/14/99 Suzan Prince Expense Report Dated: 07/07/99	\$	25.00
07/15/99	VENDOR: Sunshine State Messenger Service; INVOICE#: 31441; DATE: 7/15/99 Messenger Service 7/2/99 Job # 159829	\$	37.00
07/15/99	Photocopy Charges 7 Copies, by 228	\$	1.05
07/15/99	Photocopy Charges 44 Copies, by 228	\$	6.60
07/15/99	Telephone Charges - 1(215)628-8100 by, 722	\$	0.77
07/15/99	Telephone Charges - 1(313)234-1282 by, 722	\$	0.77
07/21/99	WESTLAW CHARGES FROM 7/1/99-7/9/99 ACCT# 240-314-378 FTL	\$	14.11
07/27/99	WESTLAW CHARGES FROM 6/10/99-6/19/99 ACCT# 240-314-378 FTL	\$	210.54
07/30/99	AUTRACK charges 06-01-99 thru 06-30-99	\$	219.25
07/30/99	AUTOTRACK charges 06-01-99 thru 06-30-99	\$	89.25
07/30/99	AUTOTRACK charges 06-01-99 thru 06-30-99	\$	73.50
07/30/99	AUTOTRACK charges 06-01-99 thru 06-30-99	\$	42.00
08/09/99	Photocopy Charges 3 Copies, by 228	\$	0.45
08/09/99	Photocopy Charges 1 Copies, by 228	\$	0.15
08/10/99	LEXIS Charges 07-01-99 thru 07-31-99	\$	147.00
08/10/99	Photocopy Charges 3 Copies, by 262	\$	0.45
08/13/99	Photocopy Charges 12 Copies, by 228	\$	1.80

Invoice No.: 828678 Page 36  
 Re: Frank Scruggs, Esq. as Receiver v Trinity Fin. Group, Inc., Cunningham Fin. Corp. et al 97-793  
 Matter No.: 23842.010100

Description of Expenses Billed

08/13/99	Photocopy Charges 15 Copies, by 228	\$ 2.25
08/13/99	Photocopy Charges 25 Copies, by 228	\$ 3.75
08/13/99	Telephone Charges - 1(215)628-8100 by, 722	\$ 0.77
08/16/99	Photocopy Charges 31 Copies, by 228	\$ 4.65
08/17/99	Photocopy Charges 18 Copies, by 228	\$ 2.70
08/17/99	Telephone Charges - 1(202)418-5377 by, 235	\$ 3.46
08/20/99	Photocopy Charges 4 Copies, by 228	\$ 0.60
08/20/99	Photocopy Charges 14 Copies, by 228	\$ 2.10
08/26/99	Photocopy Charges 5 Copies, by 228	\$ 0.75
08/27/99	Jim Black -delivery to Arthur Anderson	\$ 45.00
08/30/99	Facsimile Charges by 284 Telephone No. 12024185538	\$ 10.00
08/30/99	Photocopy Charges 9 Copies, by 228	\$ 1.35
08/30/99	Telephone Charges - 1(202)418-5377 by, 722	\$ 1.54
08/30/99	Telephone Charges - 1(202)418-5538 by, 507	\$ 2.31
08/31/99	Facsimile Charges by 284 Telephone No. 13055361116	\$ 2.00
08/31/99	Photocopy Charges 3 Copies, by 235	\$ 0.45
08/31/99	Photocopy Charges 15 Copies, by 228	\$ 2.25
09/03/99	Photocopy Charges 60 Copies, by 235	\$ 9.00
09/10/99	Photocopy Charges 6 Copies, by 579	\$ 0.90
09/17/99	Facsimile Charges by 284 Telephone No. 12024185538	\$ 5.00
09/17/99	Photocopy Charges 6 Copies, by 262	\$ 0.90
09/21/99	Photocopy Charges 10 Copies, by 579	\$ 1.50
09/21/99	Photocopy Charges 5 Copies, by 745	\$ 0.75
09/21/99	Photocopy Charges 24 Copies, by 262	\$ 3.60
09/21/99	Photocopy Charges 5 Copies, by 745	\$ 0.75
09/21/99	Photocopy Charges 10 Copies, by 579	\$ 1.50
09/21/99	Photocopy Charges 24 Copies, by 262	\$ 3.60
09/23/99	Photocopy Charges 18 Copies, by 745	\$ 2.70
09/23/99	Photocopy Charges 6 Copies, by 745	\$ 0.90
09/27/99	Facsimile Charges by 284 Telephone No. 12024817732	\$ 11.00
09/27/99	Telephone Charges - 1(202)481-7876 by, 721	\$ 0.77
09/27/99	Telephone Charges - 1(202)481-7732 by, 511	\$ 1.92
09/29/99	Photocopy Charges 1 Copies, by 745	\$ 0.15
09/30/99	Postage expense by 284	\$ 1.87
10/03/99	Photocopy Charges 78 Copies, by 228	\$ 11.70
10/03/99	Photocopy Charges 2 Copies, by 228	\$ 0.30
10/05/99	Facsimile Charges by 284 Telephone No. 13055790641	\$ 10.00
10/05/99	WESTLAW CHARGES FROM 09/01/99-09/15/99 ACCT#240-314-378 FTL.	\$ 335.27
10/05/99	WESTLAW CHARGES FROM 9/15/99-9/30/99. ACCT# 240-314-378. FTL	\$ 9.59
10/05/99	Photocopy Charges 9 Copies, by 262	\$ 1.35
10/05/99	Photocopy Charges 1 Copies, by 228	\$ 0.15
10/06/99	Facsimile Charges by 284 Telephone No. 13055361116	\$ 2.00

Invoice No.: 828678 Page 37  
 Re: Frank Scruggs, Esq. as Receiver v Trinity Fin. Group, Inc., Carrington Fin. Corp. et al 97-793  
 Matter No.: 23842.010100

Description of Expenses Billed

10/06/99	Photocopy Charges 1 Copies, by 228	\$ 0.15
10/06/99	Photocopy Charges 1 Copies, by 228	\$ 0.15
10/06/99	Photocopy Charges 20 Copies, by 228	\$ 3.00
10/07/99	WESTLAW CHARGES FROM 9/16/99-9/30/99 ACCT# 742-451-564. MIA,	\$ 7.19
10/14/99	WESTLAW CHARGES FROM 10/1/99-10/8/99. ACCT# 240-314-378. FTL	\$ 3.87
10/18/99	Telephone Charges - 9547651477 by, 641	\$ 0.24
10/20/99	VENDOR: Kapila & Company; INVOICE#: 101599; DATE: 10/20/99 Preparation of Tax documents in connection with the Receivership. Carrington, Frank Scruggs; Recievership.	\$ 3,092.00
10/27/99	Telephone Charges - 1 750-1120 by, 22	\$ 0.29
10/28/99	Telephone Charges - 1 750-1120 by, 22	\$ 0.18
10/28/99	Telephone Charges - 1 750-1171 by, 62	\$ 0.37
11/03/99	Photocopy Charges 100 Copies, by 235	\$ 15.00
11/05/99	Photocopy Charges 58 Copies, by 745	\$ 8.70
11/05/99	Telephone Charges - 9547651477 by, 641	\$ 0.88
11/08/99	Photocopy Charges 39 Copies, by 262 (CARRINGTON)	\$ 5.85
01/07/00	Photocopy Charges 7 Copies, by 721 (CARRINGTON)	\$ 1.05
02/01/00	Photocopy Charges 37 Copies, by 284	\$ 5.55
02/01/00	Photocopy Charges 112 Copies, by 284	\$ 16.80
02/02/00	Photocopy Charges 2 Copies, by 722	\$ 0.30
02/03/00	Telephone Charges - 7148381539 by, 262	\$ 1.54
02/04/00	Photocopy Charges 40 Copies, by 284	\$ 6.00
02/11/00	Telephone Charges - 6092822238 by, 722	\$ 1.92
02/14/00	Photocopy Charges 13 Copies, by 262	\$ 1.95
02/17/00	Photocopy Charges 116 Copies, by 745	\$ 17.40
02/17/00	Photocopy Charges 164 Copies, by 284	\$ 24.60
02/21/00	Photocopy Charges 93 Copies, by 716	\$ 13.95
02/22/00	Facsimile Charges by 284 Telephone No. 13057892477	\$ 3.00
02/23/00	Photocopy Charges 8 Copies, by 721 (CARR)	\$ 1.20
03/03/00	Fedex by EHS (412451843310) for 23842.010100 CLERK COURT OF APPEALS	\$ 9.73
03/03/00	Photocopy Charges 55 Copies, by 579	\$ 8.25
03/10/00	Photocopy Charges 76 Copies, by 716	\$ 11.40
03/11/00	Photocopy Charges 83 Copies, by 579	\$ 12.45
03/15/00	Fedex by EHS (412451848297) for 23842.010100 CLERK	\$ 9.73
03/15/00	Photocopy Charges 1 Copies, by 579 (COURT DOCKET)	\$ 0.15
03/15/00	Photocopy Charges 55 Copies, by 579	\$ 8.25
03/16/00	Facsimile Charges by 284 Telephone No. 12024185523	\$ 4.00
03/16/00	Facsimile Charges by 284 Telephone No. 13055790717	\$ 4.00
03/16/00	Telephone Charges - 2024185523 by, 509	\$ 0.77
03/16/00	Telephone Charges - 2024185337 by, 235	\$ 2.31
03/17/00	Photocopy Charges 28 Copies, by 579	\$ 4.20

Invoice No.: 828678 Page 38  
 Re: Frank Scruggs, Esq., as Receiver v. Henry Fin. Group, Inc., Carrington Fin. Corp. et al Case No.: 23842.010100

Description of Expenses Billed

03/17/00	Photocopy Charges 128 Copies, by 745	\$ 19.20
03/17/00	Photocopy Charges 128 Copies, by 745	\$ 19.20
03/20/00	Photocopy Charges 30 Copies, by 745	\$ 4.50
03/20/00	Telephone Charges - 2024185377 by, 235	\$ 0.77
03/21/00	Photocopy Charges 9 Copies, by 745	\$ 1.35
03/21/00	Telephone Charges - 2024185353 by, 235	\$ 0.77
03/22/00	Photocopy Charges 515 Copies, by 284	\$ 77.25
03/22/00	Photocopy Charges 2 Copies, by 722	\$ 0.30
03/22/00	Photocopy Charges 3 Copies, by 722	\$ 0.45
03/22/00	Photocopy Charges 14 Copies, by 722	\$ 2.10
03/22/00	Photocopy Charges 110 Copies, by 284	\$ 16.50
03/22/00	Photocopy Charges 75 Copies, by 722	\$ 11.25
03/22/00	Photocopy Charges 11 Copies, by 722	\$ 1.65
03/22/00	Photocopy Charges 4 Copies, by 722	\$ 0.60
03/22/00	Photocopy Charges 6 Copies, by 722	\$ 0.90
03/22/00	Telephone Charges - 2024185377 by, 721	\$ 1.54
03/23/00	Courier Charges EXECUTIVE 2000 MESSENGER BY HILARIE BASS FOR USDC	\$ 9.50
03/27/00	Facsimile Charges by 284 Telephone No. 13057892477	\$ 13.00
03/27/00	Photocopy Charges 12 Copies, by 721	\$ 1.80
03/29/00	Photocopy Charges 77 Copies, by 721 (CARRINGTON)	\$ 11.55
04/07/00	Photocopy Charges 21 Copies, by 745	\$ 3.15
04/12/00	Telephone Charges - 2024817732 by, 507	\$ 0.38
04/12/00	Telephone Charges - 2024817732 by, 507	\$ 0.38
04/13/00	Facsimile Charges by 716 Telephone No. 12024185524	\$ 6.00
04/13/00	Fedex by EHS (412451861618) for 23842.010100 CLERK, US COURT OF APPEAL	\$ 9.83
04/13/00	PAYEE: Maureen Hylton, Petty Cash Custodian; REQUEST#: 68183; DATE: 4/20/00; Parking at courthouse for CXM/Carrington Financial	\$ 7.00
04/13/00	Photocopy Charges 55 Copies, by 579	\$ 8.25
04/13/00	Telephone Charges - 2024185524 by, 2530	\$ 0.82
04/18/00	Photocopy Charges 31 Copies, by 745	\$ 4.65
04/19/00	Photocopy Charges 32 Copies, by 284	\$ 4.80
04/25/00	Facsimile Charges by 284 Telephone No. 13055790641	\$ 5.00
04/25/00	Telephone Charges - 2024817837 by, 262	\$ 0.38
04/25/00	Telephone Charges - 2024817834 by, 721	\$ 0.38
04/25/00	Telephone Charges - 2024817837 by, 721	\$ 0.77
04/26/00	Facsimile Charges by 284 Telephone No. 12024817732	\$ 15.00
04/26/00	Photocopy Charges 65 Copies, by 722	\$ 9.75
04/26/00	Telephone Charges - 2024817732 by, 509	\$ 1.92
04/28/00	AUTOTRACK SUMMARY OF USAGE FROM 2/1-2/29	\$ 119.00
05/04/00	Facsimile Charges by 284 Telephone No. 13055790717	\$ 3.00
05/04/00	Telephone Charges - 2024817732 by, 511	\$ 0.38

Plaintiff No.: 928678 Page 39  
 Plaintiff: Frank Scruggs, Esq. as Receiver v. Trinity Fin. Group, Inc., Carrington Fin. Corp. et al 97-793  
 Matter No.: 23842.010100

Description of Expenses Billed

05/08/00	Photocopy Charges 35 Copies, by 721	\$	5.25
05/11/00	Facsimile Charges by 284 Telephone No. 13055790717	\$	5.00
05/15/00	Facsimile Charges by 284 Telephone No. 13055790717	\$	2.00
05/15/00	Facsimile Charges by 284 Telephone No. 13055361116	\$	2.00
05/15/00	Photocopy Charges 94 Copies, by 284	\$	14.10
05/15/00	Photocopy Charges 105 Copies, by 232	\$	15.75
05/15/00	Postage expense by 284	\$	2.31
05/18/00	Photocopy Charges 114 Copies, by 745	\$	17.10
05/18/00	Photocopy Charges 131 Copies, by 745	\$	19.65
05/18/00	Photocopy Charges 75 Copies, by 716	\$	11.25
05/22/00	Telephone Charges - 2024817876 by, 721	\$	2.31
05/22/00	Telephone Charges - 4074204519 by, 721	\$	0.18
05/23/00	Facsimile Charges by 284 Telephone No. 12024185538	\$	14.00
05/23/00	Photocopy Charges 13 Copies, by 284	\$	1.95
05/23/00	Telephone Charges - 2024185538 by, 507	\$	0.38
05/23/00	Telephone Charges - 2024185538 by, 507	\$	3.46
06/07/00	Telephone Charges - 2024817732 by, 507	\$	1.15
06/13/00	Facsimile Charges by 284 Telephone No. 5847840	\$	1.00
06/13/00	Facsimile Charges by 284 Telephone No. 7918495	\$	8.00
06/22/00	Facsimile Charges by 284 Telephone No. 13057892436	\$	12.00
06/22/00	Facsimile Charges by 284 Telephone No. 12024817732	\$	12.00
06/22/00	Photocopy Charges 32 Copies, by 722	\$	4.80
06/22/00	Telephone Charges - 2024817732 by, 517	\$	0.38
06/22/00	Telephone Charges - 2024817732 by, 517	\$	2.31
07/20/00	Telephone Charges - 7148381539 by, 722	\$	0.77
07/24/00	Telephone Charges - 3367845324 by, 722	\$	1.15
08/18/00	Facsimile Charges by 284 Telephone No. 13055361116	\$	9.00
08/21/00	Facsimile Charges by 284 Telephone No. 12024185538	\$	5.00
08/21/00	Photocopy Charges 1 Copies, by 722	\$	0.15
08/31/00	Photocopy Charges 16 Copies, by 722	\$	2.40
09/12/00	Facsimile Charges by 284 Telephone No. 12024185538	\$	5.00
09/12/00	Photocopy Charges 4 Copies, by 722	\$	0.60
09/12/00	Photocopy Charges 1 Copies, by 722	\$	0.15
09/12/00	Telephone Charges - 2024185377 by, 722	\$	1.92
09/12/00	Telephone Charges - 2024185377 by, 722	\$	0.77
09/12/00	Telephone Charges - 2024185377 by, 722	\$	0.38
09/12/00	Telephone Charges - 2024185538 by, 517	\$	1.15
09/13/00	Facsimile Charges by 284 Telephone No. 7657520	\$	2.00
09/13/00	Kapila & Company 1000 So. Federal Hwy Ft. Lauderdale, FL.	\$	13.00
09/13/00	Photocopy Charges 61 Copies, by 284	\$	9.15
09/13/00	Photocopy Charges 26 Copies, by 284	\$	3.90

Invoice No.: 828678 Page 40  
 Re: Frank Scruggs, Esq. as Receiver v Trinity Fin. Group, Inc., Carrington Fin. Corp. et al 97-791  
 Matter No.: 23842.010190

Description of Expenses Billed

09/15/00	Facsimile Charges by 284 Telephone No. 13055790717	\$	3.00
09/15/00	Facsimile Charges by 284 Telephone No. 13055790717	\$	3.00
09/15/00	Facsimile Charges by 262 Telephone No. 12024185538	\$	3.00
09/15/00	Photocopy Charges 8 Copies, by 721	\$	1.20
09/15/00	PAYEE: JIM BLACK; REQUEST#: 99551; DATE: 9/18/2000	\$	3.42
	Return Receipt		
	Certified		
	Label Series # 70993400000822899479		
09/15/00	Telephone Charges - 2024185538 by, 505	\$	0.77
09/18/00	Photocopy Charges 2 Copies, by 721	\$	0.30
09/18/00	Photocopy Charges 10 Copies, by 722 (2)	\$	1.50
09/18/00	Photocopy Charges 11 Copies, by 722	\$	1.65
09/18/00	Telephone Charges - 2024185377 by, 262	\$	0.38
09/18/00	Telephone Charges - 2024185377 by, 262	\$	0.38
09/19/00	Facsimile Charges by 284 Telephone No. 13055790717	\$	8.00
09/19/00	VENDOR: Sunshine State Messenger Service; INVOICE#: 66828; DATE: 9/30/2000 - Customer No. 1331	\$	55.25
	GT FTL To GT Miami		
09/19/00	Photocopy Charges 7 Copies, by 722	\$	1.05
09/19/00	Photocopy Charges 14 Copies, by 722	\$	2.10
09/19/00	Photocopy Charges 416 Copies, by 284	\$	62.40
09/19/00	Photocopy Charges 697 Copies, by 284	\$	104.55
09/19/00	Photocopy Charges 1 Copies, by 721	\$	0.15
09/19/00	Photocopy Charges 10 Copies, by 284 (CARRINGTON)	\$	1.50
09/19/00	Photocopy Charges 25 Copies, by 284 (CARRINGTON)	\$	3.75
09/19/00	Photocopy Charges 30 Copies, by 284 (CARRINGTON)	\$	4.50
09/19/00	Photocopy Charges 4 Copies, by 284 (CARRINGTON)	\$	0.60
09/19/00	Photocopy Charges 14 Copies, by 284 (CARRINGTON)	\$	2.10
09/19/00	Photocopy Charges 345 Copies, by 284 (CARRINGTON)	\$	51.75
09/19/00	Photocopy Charges 18 Copies, by 0637	\$	2.70
09/19/00	Telephone Charges - 2024817876 by, 262	\$	0.38
09/20/00	Courier Charges EXECUTIVE 2000 MESSENGER BY LORI A SOCHIN FOR USDC	\$	26.00
09/21/00	VENDOR: Sochin, Lori A.; INVOICE#: 092100-1; DATE: 9/21/00 - 9/20/00 parking, tolls, cabs	\$	5.00
09/26/00	Photocopy Charges 13 Copies, by 0745	\$	1.95
09/28/00	PAYEE: Florida Department of Revenue.; REQUEST#: 102014; DATE: 9/28/2000	\$	1,822.38
	florida Intangible Personal Property Tax		
	Frank Scruggs, Esq., Receiver for Carrington Financial Corp.		
09/28/00	Photocopy Charges 8 Copies, by 722	\$	1.20
09/28/00	Postage expense by 284	\$	0.77
10/03/00	Photocopy Charges 37 Copies, by 0716	\$	5.55
10/04/00	Telephone Charges - 2024817834 by, 262	\$	0.38

Invoice No.: 528678 Page 41  
 To: Frank Scruggs, Esq. as Receiver v. Trinity Bank Group, Inc., Cunningham, P.A. Corp. et al Case No. 02-103  
 Matter No.: 23842.010100

Description of Expenses Billed

10/04/00	Telephone Charges - 2024817837 by, 262	\$ 0.38
10/05/00	Photocopy Charges 49 Copies, by 0745	\$ 7.35
10/05/00	Telephone Charges - 2024817867 by, 262	\$ 0.38
10/05/00	Telephone Charges - 2024817867 by, 262	\$ 1.15
10/05/00	Telephone Charges - 4169640411 by, 262	\$ 0.98
10/11/00	Facsimile Charges by 0716 Telephone No. 19547651477	\$ 8.00
10/11/00	Facsimile Charges by 0716 Telephone No. 19547651477	\$ 3.00
10/12/00	Photocopy Charges 27 Copies, by 0716	\$ 4.05
10/12/00	Photocopy Charges 89 Copies, by 0745	\$ 13.35
10/18/00	Photocopy Charges 28 Copies, by 0716	\$ 4.20
10/18/00	PAYEE: JIM BLACK; REQUEST#: 106119; DATE: 10/18/2000	\$ 0.84
12/17/00	Fedex by FPS (478128472449) for 23842.010100 /	\$ 19.19
12/18/00	Telephone Charges - 2024817876 by, 262	\$ 0.77
12/26/00	Photocopy Charges 210 Copies, by 284	\$ 31.50
12/26/00	Telephone Charges - 2024185377 by, 722	\$ 0.77
12/27/00	Telephone Charges - 2024185377 by, 722	\$ 1.54
01/10/01	Facsimile Charges by 284 Telephone No. 12024185538	\$ 4.00
01/10/01	Photocopy Charges 12 Copies, by 206	\$ 1.80
01/10/01	Photocopy Charges 15 Copies, by 232	\$ 2.25
01/10/01	Telephone Charges - 2024185538 by, 507	\$ 0.92
01/10/01	Telephone Charges - 2024817732 by, 511	\$ 1.38
01/10/01	Telephone Charges - 2024817732 by, 507	\$ 0.92
01/18/01	Facsimile Charges by 0716 Telephone No. 19547651477	\$ 3.00
01/18/01	Facsimile Charges by 0716 Telephone No. 12024817732	\$ 3.00
01/18/01	Photocopy Charges 8 Copies, by 0745	\$ 1.20
01/18/01	Telephone Charges - 2024185337 by, 262	\$ 0.46
01/18/01	Telephone Charges - 2024185337 by, 262	\$ 0.46
01/24/01	Facsimile Charges by 284 Telephone No. 13055790717	\$ 11.00
01/24/01	Photocopy Charges 3 Copies, by 722	\$ 0.45
01/24/01	Photocopy Charges 11 Copies, by 232	\$ 1.65
01/26/01	Courier Charges EXECUTIVE 2000 MESSENGER BY ELLIOT H SCHERKE FOR USBC	\$ 4.50
01/29/01	Photocopy Charges 29 Copies, by 0745	\$ 4.35
01/31/01	Photocopy Charges 14 Copies, by 721	\$ 2.10
02/15/01	Facsimile Charges by 284 Telephone No. 13055790717	\$ 55.00
02/15/01	Photocopy Charges 54 Copies, by 284	\$ 8.10
02/15/01	Telephone Charges - 2024185377 by, 262	\$ 0.46
02/20/01	Facsimile Charges by 0716 Telephone No. 19547651477	\$ 4.00
02/20/01	Facsimile Charges by 0716 Telephone No. 19547651477	\$ 25.00
02/20/01	Facsimile Charges by 0716 Telephone No. 19547651477	\$ 55.00
02/20/01	Photocopy Charges 82 Copies, by 0745	\$ 12.30
02/23/01	Facsimile Charges by 0716 Telephone No. 19547651477	\$ 2.00
02/23/01	Facsimile Charges by 0716 Telephone No. 12024817732	\$ 2.00

Invoice No.: 828678

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Re: Frank Scruggs, Esq. as Receiver v. Trinity Bus. Group, Inc., Cunningham Bus. Corp. et al 97-1793

Description of Expenses Billed

02/23/01	Photocopy Charges 2 Copies, by 721	\$	0.30
02/23/01	Telephone Charges - 2024817732 by, 2528	\$	0.41
02/26/01	Photocopy Charges 14 Copies, by 0745	\$	2.10
03/09/01	Photocopy Charges 6 Copies, by 721	\$	0.90
03/14/01	Fedex by HB (480328441283) for 23842.010100 FRANK SCRUGGS	\$	8.42
03/15/01	Photocopy Charges 46 Copies, by 284	\$	6.90
03/20/01	Photocopy Charges 47 Copies, by 284	\$	7.05
03/20/01	Telephone Charges - 2025145040 by, 262	\$	0.92
03/23/01	Facsimile Charges by 0716 Telephone No. 19547651477	\$	3.00
03/29/01	Photocopy Charges 2 Copies, by 722	\$	0.30
03/29/01	Photocopy Charges 142 Copies, by 0716	\$	21.30
03/31/01	VENDOR: Sunshine State Messenger Service; INVOICE#: 79476; DATE: 3/31/2001 - Customer # 1331 3-23-01 From: GTFTL	\$	37.00
	To: Iron Mountain 3821 S.W. 47th Avenue		
03/31/01	VENDOR: Iron Mountain; INVOICE#: 500032714; DATE: 3/31/2001 - Customer # 700017 Storage, Service and Transportation Charges	\$	410.21
04/04/01	Photocopy Charges 2 Copies, by 0745	\$	0.30
04/18/01	Photocopy Charges 80 Copies, by 284	\$	12.00
04/18/01	Telephone Charges - 2024185377 by, 722	\$	3.69
04/19/01	Photocopy Charges 1 Copies, by 722	\$	0.15
04/20/01	Photocopy Charges 18 Copies, by 0745	\$	2.70
04/20/01	Photocopy Charges 186 Copies, by 284	\$	27.90
04/20/01	Photocopy Charges 135 Copies, by 284	\$	20.25
04/20/01	Photocopy Charges 498 Copies, by 284	\$	74.70
04/20/01	Photocopy Charges 8 Copies, by 722	\$	1.20
04/20/01	Postage expense by 284	\$	6.35
04/23/01	Photocopy Charges 8 Copies, by 0745	\$	1.20
04/30/01	Photocopy Charges 12 Copies, by 0745	\$	1.80
04/30/01	Photocopy Charges 12 Copies, by 0745	\$	1.80
04/30/01	VENDOR: Iron Mountain; INVOICE#: 500034457; DATE: 4/30/2001 - Customer # 700017 Storage, Service and Transportation Charges	\$	156.54
05/03/01	Photocopy Charges 8 Copies, by 0745	\$	1.20
05/03/01	Photocopy Charges 9 Copies, by 0745	\$	1.35
05/09/01	Telephone Charges - 2025145040 by, 262	\$	0.92
05/29/01	Photocopy Charges 2 Copies, by 722	\$	0.30
05/31/01	VENDOR: Iron Mountain; INVOICE#: 500035009; DATE: 5/31/2001 - Customer # 700017 Storage, Service and Transportation Charges	\$	134.88
06/08/01	Photocopy Charges 6 Copies, by 0745	\$	0.90
06/08/01	Photocopy Charges 15 Copies, by 721	\$	2.25
06/14/01	Photocopy Charges 1 Copies, by 0745	\$	0.15

Invoice No.: 828678 Page 43  
 Re: Frank Scruggs, Esq. as Receiver v. Trinity File Group, Inc., Carrington Fin. Corp. et al 97-1793  
 Matter No.: 23842.0101C0

Description of Expenses Billed

06/20/01	Photocopy Charges 3 Copies, by 722	\$	0.45
06/30/01	VENDOR: Iron Mountain; INVOICE#: 500036093; DATE: 6/30/2001 - Customer # 700017 Storage, Transportation & Service Charges for 06/01/2001 through 06/30/2001	\$	118.28
07/10/01	Copy; 65 Page(s) by 284	\$	9.75
07/19/01	PAYEE: FLORIDA DEPARTMENT OF REVENUE; REQUEST#: 176035; DATE: 7/19/2001-Collection Notice	\$	82.30
07/20/01	Copy; 2 Page(s) by 0745	\$	0.30
07/24/01	Copy; 38 Page(s) by 722	\$	5.70
07/26/01	VENDOR: FedEx INVOICE#: 972084501 DATE: 8/13/2001 Tracking #478128507002 From: GREENBERG TRAURIG ET AL, 515 E LAS OLAS BLVD STE 1500, FORT LAUDERDALE, FL 333012278 To: RICHARD M BOGDANOFF, CPA, INFORMATION NOT SUPPLIED, 7280 W. PALMETTO PARK ROAD, BOCA RATON, FL 334330000	\$	8.42
07/26/01	Copy; 17 Page(s) by 270	\$	2.55
07/26/01	Copy; 35 Page(s) by 270	\$	5.25
07/26/01	Copy; 53 Page(s) by 270	\$	7.95
07/31/01	VENDOR: Iron Mountain; INVOICE#: 500037155; DATE: 7/31/2001 - Customer # 700017 Storage Charges 07-01-01 through 07-31-01	\$	118.28
08/01/01	Telephone; 2024185377 from Ext. 721	\$	0.92
08/03/01		\$	3.00
08/03/01		\$	3.00
08/03/01		\$	3.00
08/03/01		\$	3.00
08/03/01		\$	3.00
08/03/01	Telephone; 2025149868 from Ext. 509	\$	0.92
08/03/01	Telephone; 2024185523 from Ext. 509	\$	0.92
08/03/01	Telephone; 2025149868 from Ext. 507	\$	0.92
08/06/01	Telephone; 3129329529 from Ext. 0641	\$	0.82
08/06/01	Telephone; 3129329529 from Ext. 0641	\$	0.82
08/06/01	Telephone; 3129329529 from Ext. 0641	\$	0.82
08/15/01	VENDOR: Scruggs, Frank; INVOICE#: 082101A; DATE: 8/21/2001 - 8/15/01 Travel to Miami to attend meeting with DeMaria, Hass and Bass regarding Carrington (Parking)	\$	6.25
08/15/01	Telephone; 2024185377 from Ext. 5354	\$	0.41
08/15/01	Telephone; 2024185337 from Ext. 5354	\$	2.47
08/15/01	Telephone; 2024185337 from Ext. 5354	\$	16.06
08/20/01	Telephone; 2024185377 from Ext. 262	\$	1.38
08/20/01	Telephone; 2024185377 from Ext. 262	\$	0.46
08/21/01	Copy; 2 Page(s) by 721	\$	0.30
08/23/01	Copy; 1 Page(s) by 722	\$	0.15

Invoice No.: 828678

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Re: Frank Scoglio, Esq. as Received at Trinity &amp; Co. Group Inc., Washington, D.C. on 02/19/2002

Matter No.: 23842.010100

Description of Expenses Billed

08/23/01	Telephone; 2024185377 from Ext. 262	\$	0.92
08/23/01	Telephone; 2024185337 from Ext. 262	\$	3.23
08/23/01	Telephone; 2025145040 from Ext. 0745	\$	1.65
08/23/01	Telephone; 2025145040 from Ext. 0745	\$	1.24
08/31/01	VENDOR: Iron Mountain; INVOICE#: 500038213; DATE: 8/31/2001 - Customer # 700017 Storage Charges 08-01-01 through 08-31-01	\$	118.28
09/04/01	Telephone; 2024185377 from Ext. 722	\$	0.92
09/05/01	Facsimile; 13055790717, 2 Page(s) by 284	\$	2.00
09/05/01	Facsimile; 12024185523, 2 Page(s) by 284	\$	2.00
09/06/01	Facsimile; 13055790717, 2 Page(s) by 284	\$	2.00
09/06/01	Copy; 1 Page(s) by 214	\$	0.15
09/10/01	Facsimile; 19049976601, 4 Page(s) by 284	\$	4.00
09/10/01	Telephone; 9049976601 from Ext. 507	\$	0.30
09/11/01	Facsimile; 13055790717, 3 Page(s) by 284	\$	3.00
09/12/01	Facsimile; 13055790717, 2 Page(s) by 284	\$	2.00
09/12/01	Facsimile; 12025149868, 2 Page(s) by 284	\$	2.00
09/12/01	Copy; 1 Page(s) by 721	\$	0.15
09/12/01	Telephone; 3035727288 from Ext. 0641	\$	1.15
09/12/01	Telephone; 2025145040 from Ext. 262	\$	0.46
09/12/01	Telephone; 2025149868 from Ext. 506	\$	0.46
09/12/01	Telephone; 2025149868 from Ext. 506	\$	0.92
09/17/01	Copy; 12 Page(s) by 284	\$	1.80
09/18/01	Telephone; 2024185377 from Ext. 262	\$	0.92
09/19/01	Facsimile; 12024185538, 3 Page(s) by 284	\$	3.00
09/19/01	Telephone; 2024185538 from Ext. 507	\$	0.46
09/20/01	Copy; 82 Page(s) by 284	\$	12.30
09/21/01	Copy; 2 Page(s) by 721	\$	0.30
09/21/01	VENDOR: Richard M. Bogdanoff, P.A.; INVOICE#: 6825; DATE: 9/21/2001 - Professional Services: Preparation of 2000 Form 1120S U.S. Corporation Income Tax Return; Preparation of 2001 Florida Corporation Intangible Property Tax Return and Amended 2000 Florida Corporation Intangible Property Tax Retrun Including Data Processing Costs. Accounting Services Rendered in Preparing Bank Reconciliations For 2000 and Review of Accrued Liabilities Outstanding For The Year Ended December 31, 2000 Prepared From Client's Documents.	\$	1,030.00
09/24/01	US Postal Service 7100 NW 4th St. Plantation, FL re: deliver mail for FPS (PB w/Beasley)	\$	7.00
09/24/01	Copy; 82 Page(s) by 721	\$	12.30
09/24/01	Postage by 284	\$	3.42
09/28/01	Facsimile; 13055790717, 9 Page(s) by 284	\$	9.00
09/28/01	Facsimile; 12024185523, 9 Page(s) by 284	\$	9.00
09/28/01	Copy; 4 Page(s) by 722	\$	0.60

Invoice No.: 828678

Page 45

Re: Frank Scruggs, Esq. as Receiver of Money from Stedep, Inc., Cambridge Mass. Case No. 91-1793

Matter No.: 23842.010100

Description of Expenses Billed

09/28/01	Telephone; 2024185523 from Ext. 508	\$	1.85
09/30/01	VENDOR: Iron Mountain; INVOICE#: 500039290; DATE: 9/30/2001 - Account #700017	\$	123.28
	Storage Service & Transportation		
	Summary Charges 09/01/01 through 09/30/01		
10/12/01	Copy; 7 Page(s) by 721	\$	1.05
10/12/01	Telephone; 2024185377 from Ext. 262	\$	0.92
10/12/01	Telephone; 2025145040 from Ext. 262	\$	0.46
10/19/01	Arthur Anderson 1 Biscayne Tower Suite 1470 2 S. Biscayne Blvd. re: pick up boxes for FPS	\$	35.00
10/31/01	Copy; 4 Page(s) by 722	\$	0.60
11/05/01	Copy; 3 Page(s) by 721	\$	0.45
11/13/01	Telephone; 2024185377 from Ext. 262 WASHINGTON DC	\$	4.31
11/20/01	Telephone; 2024185377 from Ext. 722 WASHINGTON DC	\$	1.08
11/30/01	Telephone; 2024185377 from Ext. 722 WASHINGTON DC	\$	0.54
12/04/01	Facsimile; 15618415587, 1 Page(s) by 284	\$	1.00
12/04/01	PAYEE: Iron Mountain; REQUEST#: 211620; DATE: 12/4/2001 Invoice # 500040341 Invoice Date: 10-31-01 Customer # 700017	\$	123.28
	Storage, Service & Transportation Charges		
12/05/01	Facsimile; 15618415587, 5 Page(s) by 284	\$	5.00
12/05/01	Telephone; 2024185377 from Ext. 722 WASHINGTON DC	\$	1.08
12/17/01	Telephone; 2024185377 from Ext. 262 WASHINGTON DC	\$	0.54
12/18/01	Telephone; 2024185377 from Ext. 262 WASHINGTON DC	\$	0.08
12/18/01	Telephone; 2025145040 from Ext. 262 WASHINGTON DC	\$	0.08
		Total Expenses:	\$ 13,615.21

**EXHIBIT “B”**

**May 31, 2001, May 5, 2000, and March 25, 1999  
Invoices of Arthur Andersen LLP**

ARTHUR ANDERSEN

Frank Scruggs, Esquire  
Greenberg Traurig  
515 East Las Olas Boulevard, Suite 1500  
Ft. Lauderdale, Florida 33301

Arthur Andersen LLP  
Suite 2100  
200 South Orange Avenue  
Orlando FL 32801-3475  
Tel 407 841 4601

May 31, 2001

Re: CFTC v. Carrington Financial Corporation  
Invoice for Tax Services Provided

Dear Frank,

As requested by Ms. Hillary Bass, in her recent conversation with Tom Cryan, I have enclosed all of our prior invoices for the tax services rendered to you in respect to the Carrington Financial Corporation matters. My understanding is that Ms. Bass will be negotiating with the Department of Justice to cover the professional fees associated with this case.

Enclosed are three invoices for tax services rendered in this case. The first two, dated March 25, 1999 and May 5, 2000, were previously sent to you. There is a new invoice in the amount of \$7,720, which covers the time incurred by us during the last year. The total amount of the tax invoices is \$100,472.80.

In addition, I understand that Jim Feltman will be sending you a summary of outstanding invoices for the services rendered by his litigation support group in Miami. You should be receiving these sometime next week.

I have also enclosed, for your reference, a copy of our original job arrangement letter, dated March 30, 1998. Please let Tom or me know the outcome as the status progresses.

Please do not hesitate to call me if you should have any questions. I may be reached at 407-420-4513 in Orlando.

Very truly yours,

ARTHUR ANDERSEN, LLP

By *Greg Wilder*  
Gregory F. Wilder

Enclosures

Copies to (with enclosures):  
Hillary Bass, Greenberg Traurig  
Tom Cryan, Arthur Andersen LLP, OFTS  
Jim Feltman, Arthur Andersen LLP, Miami  
Kevin M. Collver, Arthur Andersen LLP, Miami

MCH

ARTHUR ANDERSEN

Frank Scruggs, Esquire  
Greenberg Traurig  
515 East Las Olas Boulevard, Suite 1500  
Ft. Lauderdale, Florida 33301

Arthur Andersen LLP

Suite 2100  
200 South Orange Avenue  
Orlando FL 32801-3475

Tel 407 841 4601

May 31, 2001

Re: CFTC v. Carrington Financial Corporation  
Invoice for Tax Services Provided

Dear Frank,

Pursuant to your request, the following is our invoice for professional services rendered in connection with the above-referenced matter for the period March 15, 2000 to May 30, 2001, including detailed time descriptions that have been attached.

Partner/Senior Manager	14.5 hrs.	@512/hr.=	\$7,404
Experienced Senior	<u>1.2hrs.</u>	@270/hr.=	<u>\$ 316</u>
Subtotal	15.7		\$7,720
<b>Total Amount Due</b>			<b>\$7,720</b>

Very truly yours,

ARTHUR ANDERSEN, LLP

By *Greg Wilder*  
Gregory F. Wilder

Attachment

**Carrington Financial Corporation****Summary of Hours for the Period March 15, 2000 to May 30, 2001**

<b>DATES</b>	<b>PERSON</b>	<b>DESCRIPTION</b>	<b>HOURS</b>
3/15/00 to 5/30/01	Gregory F. Wilder	Conference calls and updates on status; Strategy discussions;	2.5
3/15/00 to 5/30/01	Thomas M. Cryan	Communications with Frank Scruggs, Esquire; Communications with IRS Agents; Research protest issues;	12.0
3/15/00 to 5/30/01	Kevin M. Collver	Conference calls and updates on status	1.2

May 5, 2000

Via Fedex

Frank Scruggs, Esquire  
Greenberg Traurig  
515 East Las Olas Boulevard, Suite 1500  
Ft. Lauderdale, Florida 33301

Re: CFTC v. Carrington Financial Corporation  
Invoice for Tax Services Provided

Dear Frank:

Pursuant to your request, the following is our invoice for professional services rendered in connection with the above-referenced matter for the period February 1, 1999 through March 15, 2000, including detailed time descriptions that have been attached.

Partner	37.4 hrs.	@440/hr.=	\$16,456
Manager	49.3 hrs.	@383/hr.=	\$18,882
Experienced Senior	<u>135.5 hrs.</u>	<u>@253/hr.=</u>	<u>\$34,282</u>
Subtotal	222.2		\$69,619
<b>Total Amount Due</b>			<b>\$69,619</b>

Very Truly Yours,

ARTHUR ANDERSEN, LLP



Greg F. Wilder  
Attachment

**Carrington Financial Corporation****Summary of Hours for the Period March 1, 1999 – March 15, 2000**

DATE	PERSON	DESCRIPTION	HOURS
03/02/99	GFW	Carrington Financial	1.5
03/10/99	SJA	Conference call with Maria Yip/Tom Cryan	3.0
03/17/99	SJA	Preparation of letter regarding status with IRS	4.0
06/28/99	SJA	Preparation for meeting with GFW	5.0
06/29/99	GFW	Review refund request denial from IRS and strategize on response possibilities; review cited cases.	2.0
07/01/99	GFW	Review files related to research on employment and income tax refund from S corp.; excessive comp. Issues	1.0
07/02/99	KMC	Initial introduction to protest issues; meeting with GFW and SJA	4.0
07/02/99	GFW	Carrington Financial - protest issues, strategy	2.0
07/06/99	KMC	Review files and issues	4.0
07/07/99	SJA	Call with Scruggs, Feldman, GFW, Bass-technical review	6.0
07/07/99	KMC	Protest – Review file and cases	8.0
07/07/99	GFW	Review files on IRS disallowance; conf. Calls re: status of refund request	2.0
07/08/99	KMC	Protest issues, background research	4.0
07/12/99	SJA	Extension; Call w Tom Cryan	2.0
07/12/99	KMC	Research issues, Protest	4.0
07/12/99	GFW	Carrington Financial	1.5
07/13/99	KMC	File review, disallowance Protest	4.0
07/15/99	KMC	File review, disallowance and subsequent refund	3.0
07/16/99	KMC	Protest; Read cases, Sample protest; research issues relating to standing	8.0
07/19/99	KMC	Standing issues; research all relevant cases	5.0
07/19/99	GFW	Review Carrington field service advise and letter from Attorneys	1.5
07/27/99	KMC	Standing issues: research all relevant cases	3.0
07/29/99	KMC	Summary of relevant standing issues	1.5
07/30/99	KMC	Shepardize all cases; research all cases and look for any additional cases	8.0
08/04/99	SJA	Review cases, preliminary response, possible strategies	6.8

**Carrington Financial Corporation****Summary of Hours for the Period March 1, 1999 – March 15, 2000**

DATE	PERSON	DESCRIPTION	HOURS
08/04/99	KMC	Draft Protest; standing issues	6.0
08/05/99	SJA	Review Protest and standing issues, review cases	6.8
08/05/99	KMC	Standing issues, Excessive compensation issues	8.0
08/06/99	SJA	Review excessive compensation standards	6.0
08/06/99	KMC	Finalize Memo	8.0
08/13/99	GFW	Review Protest for Carrington	2.5
08/18/99	SJA	Review issues, discuss counter points	6.0
08/24/99	GFW	Carrington Financial - Protest positions	3.0
08/31/99	SJA	Carrington Financial	4.0
09/01/99	GFW	Carrington issues, call with Cryan and discuss with SJA	1.5
09/03/99	SJA	Carrington protest to IRS	3.7
09/21/99	GFW	Carrington Protest	0.5
09/25/99	GFW	Carrington Protest	1.0
09/29/99	KMC	Review correspondence; research cases and counter arguments	4.0
09/30/99	KMC	Research case; counter argument	3.0
10/04/99	KMC	Research cases cited by opposing counsel	4.0
10/05/99	KMC	Research issues raised by opposing counsel	2.0
10/06/99	KMC	Outline response;	5.0
10/08/99	GFW	Call Tom Cryan	0.7
10/11/99	KMC	Review cases on S corp. refund; discussion with Attorney.	4.0
11/08/99	KMC	Call to Attorney. To confirm status; Demaria's letter review	1.0
11/11/99	KMC	Call to Attorney. To determine status; review authority cited by Demaria	0.5
11/22/99	KMC	Research refund cases	3.5
12/15/99	KMC	Outline letter to IRS	2.0
12/27/99	TC	Research ability of IRS to reassess tax rather than bring erroneous refund suit; call to GFW	1.5
01/14/00	KMC	Review IRS correspondence; call to GT; Call to TC; Call to GFW; fax to Attorney.	1.5
01/15/00	KMC	Response to Demaria; examine cases; refute arguments	1.5
01/17/00	KMC	Call to Attorney; calls to GFW, TC; conference call	3.0
01/18/00	GFW	Carrington status review	0.5

**Carrington Financial Corporation****Summary of Hours for the Period March 1, 1999 – March 15, 2000**

DATE	PERSON	DESCRIPTION	HOURS
01/18/00	TC	Call w KMC and call to appeals officer to get an extension to 2/2/00 to respond to her letter	1.0
01/18/00	KMC	Research erroneous refunds; deficiency procedures for income tax and employment taxes	3.0
01/19/00	KMC	Research erroneous refunds; deficiency procedures for income tax and employment taxes	2.0
01/20/00	GFW	Carrington status review and strategy	1.0
01/21/00	KMC	GFW's points going forward	1.5
01/25/00	GFW	Carrington Protest	1.0
01/25/00	TC	Call w KMC and GFW to discuss strategy and need to discuss with Greenberg	0.5
01/25/00	KMC	Set up conf. Call between all parties: GFW, OFTS, Attorneys; summary of issues.	1.5
02/06/00	GFW	Carrington Protest	0.5
01/28/00	KMC	Erroneous refund procedures	1.5
1/31/00	KMC	Conf., Call and preparation for call	3.0
01/31/00	TC	Call on Carrington Financial with receiver and Attorneys., GFW and KMC to discuss strategy and answer questions; some research before mtg. On IRS collection policy.	1.5
02/03/00	TC	Call to KMC to discuss Receiver's concerns	1.0
02/01/00	KMC	Review RAR for points raised by new Revenue Agent	3.0
02/02/00	KMC	Erroneous refund issues, collection procedures	4.0
02/04/00	GFW	RAR information.	.7
02/09/00	TC	Letter to attorney.	1.0
02/10/00	GFW	Carrington, review TC's points	1.5
02/22/00	TC	Response back to KMC and GFW on IRS denial of our refund claim	.5
02/24/00	KMC	Billing for entire prior year period	4.0

Total

222.2

**ARTHUR  
ANDERSEN**

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Arthur Andersen LLP

March 25, 1999

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Suite 1470  
One Biscayne Tower  
Miami FL 33131-1801  
305 374 3700

**Via FedEx**

Frank Scruggs, Esq.  
Greenberg, Traurig  
515 East Las Olas Blvd, Suite 1500  
Ft. Lauderdale, FL 33301

Re: CFTC v. Carrington Financial Corporation  
Invoice for Tax Services Provided

Dear Frank:

Pursuant to your request, the following is our invoice for professional services rendered in connection with the above-referenced matter for the period January 26, 1998 through January 27, 1999, including detailed time descriptions that have been attached.

Partner	1.0 hrs. @ \$390/hr. =	\$ 390.00
Manager	38.4 hrs. @ \$275/hr. =	10,560.00
Experience Senior	13.2 hrs. @ \$194/hr. =	2,560.80
Staff	79.9 hrs. @ \$120/hr. =	9,588.00
Paraprofessional	.7 hrs. @ \$ 50/hr. =	35.00
Subtotal	133.2 hrs.	<hr/> \$23,133.80
<b>Total Amount Due</b>		<b><u>\$23,133.80</u></b>

Very truly yours,

ARTHUR ANDERSEN LLP

Scott J. Albertson

Attachment

## Carrington Financial Corporation

## Summary of Hours for the Period January 26, 1998 - January 27, 1999

Date	Person	Description	Hours
1/26/98	WMS	Meeting with M. Yip and E. Dieppa regarding pending project.	0.5
01/26/98	EED	Research regarding refund of taxes due to corporate theft.	2.5
01/27/98	WMS	Research classification issue - no wages vs. corporate receipt plus wages	2.0
01/28/98	WMS	Meeting with M. Yip and E. Dieppa	0.5
01/28/98	EED	Research excess compensation case in CCH regarding shareholder officers and S. Corps.	3.0
01/29/98	WMS	Attend conference call with S. Seeling, C. Hamilton and local office personnel; continue to review staff research.	0.7
01/29/98	EED	Research on excessive compensation of shareholder-owner by IRS; Authority to amend return, meeting with M. Yip, W. Shaheen and	2.5
02/13/98	EED	Research regarding penalties for failure to withhold, statute of limitation for refund; meeting with W. Shaheen and M. Yip	2.5
02/23/98	WMS	Continue research Carrington issues	1.0
02/23/98	EED	Made spreadsheet for tax refund calculation	1.0
02/24/98	WMS	Prepare summary spreadsheet regarding prospective refund	2.5
02/27/98	WMS	Draft memo summarizing tax issue surrounding potential employment tax	4.5
03/16/98	GFW	Review of memorandum and analysis of authority for tax position taken	1.0
03/16/98	TRS	Discuss project with manager regarding amended 1120S and related payroll tax returns	0.7
03/16/98	WMS	Meeting with staff regarding supporting research.	0.5
03/17/98	TRS	Amended 1120S, job arrangement letter	1.5
03/18/98	TRS	Amended 1120S, job arrangement letter and telephone call to Chris Hamilton regarding compensation analysis	6.3
03/19/98	TRS	Job arrangement letter revision	0.3
03/19/98	WMS	Worked on JAL and began reviewing staffing options for compliance work	2.3
03/20/98	WMS	Continue to speak with TRS managers regarding staffing of project; spoke with HCS D.C. regarding revised comp. Survey	1.5
03/23/98	WMS	Met with staff to discuss project, outstanding work and process of refund	1.0
03/24/98	AE	Conference with W. Shaheen on refund claim	0.9
03/25/98	WMS	Worked with staff explaining project, discussing work program and reviewing necessary forms and disclosure statements.	5.0
03/25/98	AE	Payroll tax refund	6.5
03/26/98	WMS	Continue working with staff in preparing refund claim forms	2.0
03/26/98	AE	Payroll tax refund	7.4
03/27/98	WMS	Continue clearing points with staff on refund claims	0.5
03/27/98	AE	1120S Amendments	7.0
03/30/98	WMS	Finished and sent Carrington JAL	1.0
03/30/98	AE	1120S amendments and payroll tax refunds	5.3
03/31/98	RAF	Carrington Amended 1995 & 1996	2.0
04/01/98	AE	WIP priced conference with R. Fleischer and S. Alberston on changes	0.3
04/01/98	RAF	WIP Priced Carrington Amended 1995 & 1996 Tax Returns -Review	2.8
04/02/98	AE	WIP Priced changes to refund forms	2.8
04/02/98	RAF	WIP Priced Carrington Amended 1995 and 1996 T/R's	4.1
04/03/98	RAF	Carrington 1995 & 1996 Tax Returns	1.0
04/13/98	AE	Conference call with M. Yip and W. Shaheen regarding refund claim	0.4

## Carrington Financial Corporation

Statement of Hours for the Period January 26, 1998 - January 27, 1999

Date	Person	Description	Hours
04/29/98	WMS	WIP price attended pre-hearing session, pulled prior memo, case law and secondary authority regarding compensation issue	2.5
04/30/98	WMS	Pulled statutory and regulation authority regarding filling on behalf of receivership in preparation for hearing; summarized same for CRS	3.0
05/18/98	WMS	WIP Price	0.4
06/12/98	WMS	Review prior work product/inventory history and prepare billing forms for	2.5
06/15/98	EED	Set up file for Carrington	0.5
07/16/98	SJA	WIP Priced IRS Notice	1.6
07/23/98	RAF	WIP Priced Carrington Revised 941-C 95 & 96	0.5
07/23/98	DHA	WIP Priced preparing 941c revisions	4.5
07/30/98	SJA	WIP Priced	1.4
08/20/98	RAF	Carrington 941 C 1995 & 1996	0.4
08/20/98	MV	Preparation of amended tax form 1120S for submission to the IRS	2.4
08/21/98	MV	Preparation of amended tax form 841 for submission to the IRS	3.0
08/24/98	RAF	Carrington 941 C	0.8
08/24/98	MV	Preparation of amended tax forms for submission to the IRS	1.8
08/24/98	SJA	Correspondence with the IRS regarding notices received	0.5
08/25/98	RAF	Carrington 941 C 1995 & 1996	1.5
08/25/98	MV	Preparation of amended tax forms for submission to the IRS	3.0
08/26/98	RAF	Carrington 941 C 1995 & 1996	0.1
09/01/98	SJA	Continue correspondence with the IRS regarding notices received	1.0
09/02/98	MV	Preparation of amended W-2 forms for submission to the IRS	3.5
09/03/98	MAR	Processed IRS Notice	0.5
12/01/98	MV	Preparation of amended tax forms for submission to the IRS	2.0
12/02/98	MAR	Processed 940 EZ	0.2
12/02/98	AB	940-EZ	0.3
01/27/99	EED	Research issue of illegal gains, refunds of income taxes on stolen funds in CCH and BNA . Also definition of wages and excess compensation issue.	8.0
Total Hours			133.2

**EXHIBIT "C"**

**Statement of Receipts and Disbursements and Profit and Loss  
Statements Prepared by Richard Bogdanoff**

**CARRINGTON FINANCIAL CORPORATION  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS AND INTEREST INCOME  
MAY 1998 THROUGH DECEMBER 2001  
(\$ Omitted - Rounded to Nearest Dollar)**

02/13/02

<u>DATE</u>	<u>DESCRIPTION</u>	<u>DISBURSEMENTS</u>	<u>RECEIPTS</u>
05/01/98	Order authorizing filing of amended return		
08/04/98	Payment to GT: Fees - 163,719 Costs - 5,946	169,665	
08/11/98	Payment to Arthur Anderson [One half of amount billed per order]	26,277	
08/11/98	Payment to Carlson & Co.	4,722	
11/12/98	Deposit of IRS refund checks: 155,548 820,770 260,902 93,865		1,331,085
02/22/99	Payment to Kroll & Assoc.	8,500	
04/07/99	Payment to Arthur Anderson	26,277	
04/08/99	Payment to Carlson & Co.	4,722	
05/20/99	Payment to GT: Fees - 93,360 Costs - 4,080	97,440	
06/10/99	Payment to Kapilla & Co.	6,115	
06/13/99	Payment to Iron Mountain [record storage]	865	
06/23/98	Notice of disallowance from IRS		
09/13/00	Payment to Kapilla & Co.	7,500	
03/29/01	Payment to Iron Mountain [record storage]	1,092	
04/19/01	Disgorgement Receipt - M Wuensch		1,000
06/20/01	Disgorgement Receipt - M Wuensch		3,000
08/24/01	Disgorgement Receipt - M Wuensch		2,000
10/31/01	Disgorgement Receipt - M Wuensch Kapila & Co. fee refund FL Intangible Property Tax Refund		2,000 5,000 1,814
		353,175	1,345,899
1998	Interest earned		4,466
1999	Interest earned		12,922
2000	Interest earned		12,509
2001	Interest earned		12,578
			42,475
Interest earned attributable to IRS refund:			
1998			1,546
1999			12,781
2000			12,509
2001			12,578
			39,414

02/13/02

**CARRINGTON FINANCIAL CORPORATION**  
**Profit and Loss**  
**January through December 2001**

	<u>Jan - Dec '01</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Interest Income [Money Mkt Acct]	12,578
Disgorgement Rec. - M Wuensch	8,000
<b>Total Income</b>	<u>20,578</u>
<b>Expense</b>	
Property Tax	
FL Intangible Property Tax	(1,814)
<b>Total Property Tax</b>	<u>(1,814)</u>
Professional Fees	
Accounting Fees	(5,000)
Legal Fees	15,332
<b>Total Professional Fees</b>	<u>10,332</u>
Rent	
Records Storage Rent	1,092
<b>Total Rent</b>	<u>1,092</u>
<b>Total Expense</b>	<u>9,610</u>
<b>Net Ordinary Income</b>	<u>10,968</u>
<b>Net Income</b>	<u><b>10,968</b></u>

**CARRINGTON FINANCIAL CORPORATION**  
**Profit and Loss**  
**January through December 2000**

02/19/02

Jan - Dec '00

<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Interest Income [Money Mkt Acct]	12,681
<b>Total Income</b>	<u>12,681</u>
<b>Expense</b>	
<b>Property Tax</b>	
FL Intangible Property Tax	1,822
<b>Total Property Tax</b>	<u>1,822</u>
<b>Salaries &amp; Wages</b>	
Outstanding Employee Comp Owed	32,566
<b>Total Salaries &amp; Wages</b>	<u>32,566</u>
<b>Co. Operating Expenses- 2000</b>	79,484
<b>Professional Fees</b>	
Accounting Fees	7,500
Legal Fees	<u>146,328</u>
<b>Total Professional Fees</b>	<u>153,828</u>
<b>Rent</b>	
Records Storage Rent	865
<b>Total Rent</b>	<u>865</u>
<b>Total Expense</b>	<u>268,566</u>
<b>Net Ordinary Income</b>	<u>(255,885)</u>
<b>Net Income</b>	<u><u>(255,885)</u></u>